

Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

## CHAPTER 66—LIMITATIONS

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### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6037, 6207, 7422 of this title.

### Subchapter A—Limitations on Assessment and Collection

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### SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 7611 of this title.

## § 6501. Limitations on assessment and collection

### (a) General rule

Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period.

### (b) Time return deemed filed

#### (1) Early return

For purposes of this section, a return of tax imposed by this title, except tax imposed by chapter 3, 21, or 24, filed before the last day prescribed by law or by regulations promulgated pursuant to law for the filing thereof, shall be considered as filed on such last day.

#### (2) Return of certain employment taxes and tax imposed by chapter 3

For purposes of this section, if a return of tax imposed by chapter 3, 21, or 24 for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such calendar year.

#### (3) Return executed by Secretary

Notwithstanding the provisions of paragraph (2) of section 6020(b), the execution of a return by the Secretary pursuant to the authority conferred by such section shall not start the running of the period of limitations on assessment and collection.

#### (4) Return of excise taxes

For purposes of this section, the filing of a return for a specified period on which an entry

has been made with respect to a tax imposed under a provision of subtitle D (including a return on which an entry has been made showing no liability for such tax for such period) shall constitute the filing of a return of all amounts of such tax which, if properly paid, would be required to be reported on such return for such period.

### (c) Exceptions

#### (1) False return

In the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.

#### (2) Willful attempt to evade tax

In case of a willful attempt in any manner to defeat or evade tax imposed by this title (other than tax imposed by subtitle A or B), the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

#### (3) No return

In the case of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

#### (4) Extension by agreement

Where, before the expiration of the time prescribed in this section for the assessment of any tax imposed by this title, except the estate tax provided in chapter 11, both the Secretary and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

#### (5) Tax resulting from changes in certain income tax or estate tax credits

For special rules applicable in cases where the adjustment of certain taxes allowed as a credit against income taxes or estate taxes results in additional tax, see section 905(c) (relating to the foreign tax credit for income tax purposes) and section 2016 (relating to taxes of foreign countries, States, etc., claimed as credit against estate taxes).

#### (6) Termination of private foundation status

In the case of a tax on termination of private foundation status under section 507, such tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

#### (7) Special rule for certain amended returns

Where, within the 60-day period ending on the day on which the time prescribed in this section for the assessment of any tax imposed by subtitle A for any taxable year would otherwise expire, the Secretary receives a written document signed by the taxpayer showing that the taxpayer owes an additional amount of such tax for such taxable year, the period for the assessment of such additional amount shall not expire before the day 60 days after the day on which the Secretary receives such document.

<sup>1</sup> Section numbers editorially supplied.

**(8) Failure to notify Secretary under section 6038B**

In the case of any tax imposed on any exchange or distribution by reason of subsection (a), (d), or (e) of section 367, the time for assessment of such tax shall not expire before the date which is 3 years after the date on which the Secretary is notified of such exchange or distribution under section 6038B(a).

**(9) Gift tax on certain gifts not shown on return**

If any gift of property the value of which is determined under section 2701 or 2702 (or any increase in taxable gifts required under section 2701(d)) is required to be shown on a return of tax imposed by chapter 12 (without regard to section 2503(b)), and is not shown on such return, any tax imposed by chapter 12 on such gift may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time. The preceding sentence shall not apply to any item not shown as a gift on such return if such item is disclosed in such return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature of such item.

**(d) Request for prompt assessment**

Except as otherwise provided in subsection (c), (e), or (f), in the case of any tax (other than the tax imposed by chapter 11 of subtitle B, relating to estate taxes) for which return is required in the case of a decedent, or by his estate during the period of administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within 18 months after written request therefor (filed after the return is made and filed in such manner and such form as may be prescribed by regulations of the Secretary) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of 3 years after the return was filed. This subsection shall not apply in the case of a corporation unless—

(1)(A) such written request notifies the Secretary that the corporation contemplates dissolution at or before the expiration of such 18-month period, (B) the dissolution is in good faith begun before the expiration of such 18-month period, and (C) the dissolution is completed;

(2)(A) such written request notifies the Secretary that a dissolution has in good faith been begun, and (B) the dissolution is completed; or

(3) a dissolution has been completed at the time such written request is made.

**(e) Substantial omission of items**

Except as otherwise provided in subsection (c)—

**(1) Income taxes**

In the case of any tax imposed by subtitle A—

**(A) General rule**

If the taxpayer omits from gross income an amount properly includible therein which

is in excess of 25 percent of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed. For purposes of this subparagraph—

(i) In the case of a trade or business, the term “gross income” means the total of the amounts received or accrued from the sale of goods or services (if such amounts are required to be shown on the return) prior to diminution by the cost of such sales or services; and

(ii) In determining the amount omitted from gross income, there shall not be taken into account any amount which is omitted from gross income stated in the return if such amount is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature and amount of such item.

**(B) Constructive dividends**

If the taxpayer omits from gross income an amount properly includible therein under section 551(b) (relating to the inclusion in the gross income of United States shareholders of their distributive shares of the undistributed foreign personal holding company income), the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed.

**(2) Estate and gift taxes**

In the case of a return of estate tax under chapter 11 or a return of gift tax under chapter 12, if the taxpayer omits from the gross estate or from the total amount of the gifts made during the period for which the return was filed items includible in such gross estate or such total gifts, as the case may be, as exceed in amount 25 percent of the gross estate stated in the return or the total amount of gifts stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed. In determining the items omitted from the gross estate or the total gifts, there shall not be taken into account any item which is omitted from the gross estate or from the total gifts stated in the return if such item is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature and amount of such item.

**(3) Excise taxes**

In the case of a return of a tax imposed under a provision of subtitle D, if the return omits an amount of such tax properly includible thereon which exceeds 25 percent of the amount of such tax reported thereon, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return is filed. In determining the amount of tax omitted on a return, there shall

not be taken into account any amount of tax imposed by chapter 41, 42, 43, or 44 which is omitted from the return if the transaction giving rise to such tax is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the existence and nature of such item.

**(f) Personal holding company tax**

If a corporation which is a personal holding company for any taxable year fails to file with its return under chapter 1 for such year a schedule setting forth—

(1) the items of gross income and adjusted ordinary gross income, described in section 543, received by the corporation during such year, and

(2) the names and addresses of the individuals who owned, within the meaning of section 544 (relating to rules for determining stock ownership), at any time during the last half of such year more than 50 percent in value of the outstanding capital stock of the corporation,

the personal holding company tax for such year may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return for such year was filed.

**(g) Certain income tax returns of corporations**

**(1) Trusts or partnerships**

If a taxpayer determines in good faith that it is a trust or partnership and files a return as such under subtitle A, and if such taxpayer is thereafter held to be a corporation for the taxable year for which the return is filed, such return shall be deemed the return of the corporation for purposes of this section.

**(2) Exempt organizations**

If a taxpayer determines in good faith that it is an exempt organization and files a return as such under section 6033, and if such taxpayer is thereafter held to be a taxable organization for the taxable year for which the return is filed, such return shall be deemed the return of the organization for purposes of this section.

**(3) DISC**

If a corporation determines in good faith that it is a DISC (as defined in section 992(a)) and files a return as such under section 6011(c)(2) and if such corporation is thereafter held to be a corporation which is not a DISC for the taxable year for which the return is filed, such return shall be deemed the return of a corporation which is not a DISC for purposes of this section.

**(h) Net operating loss or capital loss carrybacks**

In the case of a deficiency attributable to the application to the taxpayer of a net operating loss carryback or a capital loss carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(3)), such deficiency may be assessed at any time before the expiration of the period within which a deficiency for the taxable year of the net operating loss or net capital loss which results in such carryback may be assessed.

**(i) Foreign tax carrybacks**

In the case of a deficiency attributable to the application to the taxpayer of a carryback under section 904(c) (relating to carryback and carryover of excess foreign taxes) or under section 907(f) (relating to carryback and carryover of disallowed oil and gas extraction taxes), such deficiency may be assessed at any time before the expiration of one year after the expiration of the period within which a deficiency may be assessed for the taxable year of the excess taxes described in section 904(c) or 907(f) which result in such carryback.

**(j) Certain credit carrybacks**

**(1) In general**

In the case of a deficiency attributable to the application to the taxpayer of a credit carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(3)), such deficiency may be assessed at any time before the expiration of the period within which a deficiency for the taxable year of the unused credit which results in such carryback may be assessed, or with respect to any portion of a credit carryback from a taxable year attributable to a net operating loss carryback, capital loss carryback, or other credit carryback from a subsequent taxable year, at any time before the expiration of the period within which a deficiency for such subsequent taxable year may be assessed.

**(2) Credit carryback defined**

For purposes of this subsection, the term “credit carryback” has the meaning given such term by section 6511(d)(4)(C).

**(k) Tentative carryback adjustment assessment period**

In a case where an amount has been applied, credited, or refunded under section 6411 (relating to tentative carryback and refund adjustments) by reason of a net operating loss carryback, a capital loss carryback, or a credit carryback (as defined in section 6511(d)(4)(C)) to a prior taxable year, the period described in subsection (a) of this section for assessing a deficiency for such prior taxable year shall be extended to include the period described in subsection (h) or (j), whichever is applicable; except that the amount which may be assessed solely by reason of this subsection shall not exceed the amount so applied, credited, or refunded under section 6411, reduced by any amount which may be assessed solely by reason of subsection (h) or (j), as the case may be.

**(l) Special rule for chapter 42 and similar taxes**

**(1) In general**

For purposes of any tax imposed by section 4912, by chapter 42 (other than section 4940), or by section 4975, the return referred to in this section shall be the return filed by the private foundation, plan, trust, or other organization (as the case may be) for the year in which the act (or failure to act) giving rise to liability for such tax occurred. For purposes of section 4940, such return is the return filed by the private foundation for the taxable year for which the tax is imposed.

**(2) Certain contributions to section 501(c)(3) organizations**

In the case of a deficiency of tax of a private foundation making a contribution in the manner provided in section 4942(g)(3) (relating to certain contributions to section 501(c)(3) organizations) attributable to the failure of a section 501(c)(3) organization to make the distribution prescribed by section 4942(g)(3), such deficiency may be assessed at any time before the expiration of one year after the expiration of the period within which a deficiency may be assessed for the taxable year with respect to which the contribution was made.

**(3) Certain set-asides described in section 4942(g)(2)**

In the case of a deficiency attributable to the failure of an amount set aside by a private foundation for a specific project to be treated as a qualifying distribution under the provisions of section 4942(g)(2)(B)(ii), such deficiency may be assessed at any time before the expiration of 2 years after the expiration of the period within which a deficiency may be assessed for the taxable year to which the amount set aside relates.

**[(m) Repealed. Pub. L. 100-418, title I, § 1941(b)(2)(H), Aug. 23, 1988, 102 Stat. 1323]**

**(n) Deficiencies attributable to election of certain credits**

The period for assessing a deficiency attributable to any election under section 40(f) or 51(j) (or any revocation thereof) shall not expire before the date 1 year after the date on which the Secretary is notified of such election (or revocation).

**(o) Cross references**

**(1) For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, see section 6013(b)(3) and (4).**

**(2) For extension of period in the case of partnership items (as defined in section 6231(a)(3)), see section 6229.**

(Aug. 16, 1954, ch. 736, 68A Stat. 803; Sept. 2, 1958, Pub. L. 85-859, title I, § 165(a), 72 Stat. 1313; Sept. 2, 1958, Pub. L. 85-866, title I, §§ 80, 81, 72 Stat. 1662; June 25, 1959, Pub. L. 86-69, § 3(g), 73 Stat. 140; Sept. 14, 1960, Pub. L. 86-780, § 3(c), 74 Stat. 1013; Oct. 11, 1962, Pub. L. 87-794, title III, § 317(c), 76 Stat. 890; Oct. 16, 1962, Pub. L. 87-834, § 2(e)(1), 76 Stat. 971; Oct. 23, 1962, Pub. L. 87-858, § 3(b)(4), 76 Stat. 1137; Feb. 26, 1964, Pub. L. 88-272, title II, § 225(k)(6), 78 Stat. 94; Sept. 2, 1964, Pub. L. 88-571, § 3(b), 78 Stat. 857; June 21, 1965, Pub. L. 89-44, title VIII, § 810(a), (b), 79 Stat. 169; Nov. 2, 1966, Pub. L. 89-721, §§ 2(f), 3(a), 80 Stat. 1150, 1151; Nov. 13, 1966, Pub. L. 89-809, title I, § 105(f)(3), 80 Stat. 1568; Dec. 27, 1967, Pub. L. 90-225, § 2(c), 81 Stat. 731; Dec. 30, 1969, Pub. L. 91-172, title I, § 101(g)(1)-(3), title V, § 512(e)(1), 83 Stat. 525, 639; Dec. 31, 1970, Pub. L. 91-614, title I, § 102(d)(8), 84 Stat. 1842; Dec. 10, 1971, Pub. L. 92-178, title V, § 504(c), title VI, § 601(d)(1), (e)(2), 85 Stat. 551, 558, 560; Sept. 2, 1974, Pub. L. 93-406, title II, § 1016(a)(14), 88 Stat. 930; Oct. 4, 1976, Pub. L. 94-455, title X, §§ 1031(b)(5), 1035(d)(3), title XIII, §§ 1302(b), 1307(d)(2)(F)(vi), title XIX,

§ 1906(b)(13)(A), title XXI, § 2107(g)(2)(A), 90 Stat. 1623, 1633, 1714, 1728, 1834, 1904; May 23, 1977, Pub. L. 95-30, title II, § 202(d)(4)(A), (5)(B), 91 Stat. 149, 151; Feb. 10, 1978, Pub. L. 95-227, § 4(d)(4), (5), 92 Stat. 23; Nov. 6, 1978, Pub. L. 95-600, title II, § 212(a), title III, § 321(b)(2), title V, § 504(b)(3), title VII, §§ 701(t)(3)(A), 703(n), (p)(2), 92 Stat. 2818, 2835, 2881, 2912, 2943, 2944; Nov. 10, 1978, Pub. L. 95-628, § 8(c)(1), 92 Stat. 3631; Apr. 1, 1980, Pub. L. 96-222, title I, §§ 102(a)(2)(A), 103(a)(6)(G)(x), 94 Stat. 208, 210; Apr. 2, 1980, Pub. L. 96-223, title I, § 101(g)(1), 94 Stat. 253; Sept. 3, 1982, Pub. L. 97-248, title IV, § 402(c)(5), 96 Stat. 667; July 18, 1984, Pub. L. 98-369, div. A, title I, §§ 131(d)(3), 163(b)(1), title II, § 211(b)(24), title III, § 314(a)(3), title IV, §§ 447(a), 474(r)(39), title VII, § 714(p)(2)(F), title VIII, § 801(d)(14), 98 Stat. 664, 697, 757, 787, 817, 846, 965, 997; Oct. 22, 1986, Pub. L. 99-514, title XVIII, §§ 1810(g)(3), 1847(b)(12)-(14), 100 Stat. 2828, 2857; Dec. 22, 1987, Pub. L. 100-203, title X, §§ 10712(c)(2), 10714(c), 101 Stat. 1330-467, 1330-471; Aug. 23, 1988, Pub. L. 100-418, title I, § 1941(b)(2)(H), 102 Stat. 1323; Nov. 10, 1988, Pub. L. 100-647, title I, § 1008(j)(1), title IV, § 4008(c)(2), 102 Stat. 3445, 3653; Dec. 19, 1989, Pub. L. 101-239, title VII, § 7814(e)(2)(E), 103 Stat. 2414; Nov. 5, 1990, Pub. L. 101-508, title XI, §§ 11511(c)(2), 11602(b), 104 Stat. 1388-485, 1388-500.)

**AMENDMENTS**

1990—Subsec. (c)(9). Pub. L. 101-508, § 11602(b), added par. (9).

Subsec. (m). Pub. L. 101-508, § 11511(c)(2), which directed the substitution of “43 or 44B” for “44B” wherever appearing in subsec. (m), could not be executed because subsec. (m) was repealed by Pub. L. 100-418, § 1941(b)(2)(H), and did not contain the term “44B”. However, such term was contained in a prior subsec. (p) which was repealed by Pub. L. 98-369, § 474(r)(39). See 1984 Amendment notes below.

1989—Subsec. (n). Pub. L. 101-239 struck out “, 41(h),” after “section 40(f)”.

1988—Subsec. (m). Pub. L. 100-418 struck out subsec. (m) relating to special rules for windfall profit tax.

Subsec. (n). Pub. L. 100-647, § 4008(c)(2), substituted “, 41(h), or 51(j)” for “or 51(j)”.

Subsec. (o)(3). Pub. L. 100-647, § 1008(j)(1), struck out par. (3) which read as follows: “For extension of period in the case of certain contributions in aid of construction, see section 118(c).”

1987—Subsec. (b)(1). Pub. L. 100-203, § 10714(c), substituted “by section 4912, by chapter 42 (other than section 4940),” for “by chapter 42 (other than section 4940)”.

Pub. L. 100-203, § 10712(c)(2), substituted “plan, trust, or other organization” for “plan, or trust”.

1986—Subsec. (c)(8). Pub. L. 99-514, § 1810(g)(3), substituted “exchange or distribution” for “exchange” in two places, and “subsection (a), (d), or (e)” for “subsection (a) or (d)”.

Subsecs. (k) to (p). Pub. L. 99-514, § 1847(b)(12), inserted “(as amended by sections 211, 314, and 474 of this Act)” in directory language of section 163(b)(1) of Pub. L. 98-369, which resulted in no change in text but removed an ambiguity which had resulted from failure of directory language as originally enacted to indicate that amendments of this section by sections 211, 314, and 474 of Pub. L. 98-369 were to be executed before the amendment by section 163(b)(1) of Pub. L. 98-369. See 1984 Amendment notes below.

Subsec. (k). Pub. L. 99-514, § 1847(b)(14), substituted “or a credit carryback (as defined in section 6511(d)(4)(C))” for “an investment credit carryback, or a work incentive program carryback, or a new employee credit carryback”.

Subsecs. (n), (o). Pub. L. 99-514, § 1847(b)(13), added subsec. (n) and redesignated former subsec. (n) as (o).

1984—Subsec. (c)(6). Pub. L. 98-369, §211(b)(24)(A), redesignated par. (7) as (6) and struck out former par. (6) which provided that, in the case of any tax imposed under section 802(a) by reason of section 802(b)(3) on account of a termination of the taxpayer as an insurance company or as a life insurance company to which section 815(d)(2)(A) applied, or on account of a distribution by the taxpayer to which section 815(d)(2)(B) applied such tax could be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) for the taxable year for which the taxpayer ceased to be an insurance company, the second taxable year for which the taxpayer was not a life insurance company, or the taxable year in which the distribution was actually made, as the case might be.

Subsec. (c)(7). Pub. L. 98-369, §447(a), added par. (7).

Pub. L. 98-369, §211(b)(24)(A), redesignated former par. (7) as (6).

Subsec. (c)(8). Pub. L. 98-369, §131(d)(2), added par. (8).

Subsec. (g)(3). Pub. L. 98-369, §801(d)(14), substituted “section 6011(c)(2)” for “section 6011(e)(2)”.

Subsec. (k). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), redesignated subsec. (m) as (k).

Pub. L. 98-369, §211(b)(24)(B), struck out former subsec. (k) which provided that in the case of a deficiency attributable to the application to the taxpayer of section 815(d)(5) (relating to reductions of policyholders surplus account of life insurance companies for certain unused deductions), such deficiency could be assessed at any time before the expiration of the period within which a deficiency for the last taxable year to which the loss described in section 815(d)(5)(A) was carried under section 812(b)(2) could be assessed.

Subsec. (l). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), redesignated subsec. (n) as (l) and struck out former subsec. (l) which read “For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, see section 6013(b)(3) and (4).”

Subsec. (l)(3). Pub. L. 98-369, §314(a)(3), substituted “section 4942(g)(2)(B)(ii)” for “section 4942(g)(2)(B)(i)(II)” in subsec. (n)(3), which was redesignated subsec. (l)(3) by Pub. L. 98-369, §163(b)(1).

Subsec. (m). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), redesignated subsec. (p) as (m). Former subsec. (m) redesignated (k).

Subsec. (n). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), added subsec. (n). Former subsec. (n) redesignated (l).

Subsec. (n)(3). Pub. L. 98-369, §314(a)(3), substituted “section 4942(g)(2)(B)(ii)” for “section 4942(g)(2)(B)(i)(II)” in subsec. (n)(3), which was redesignated subsec. (l)(3) by Pub. L. 98-369, §163(b)(1).

Subsec. (o). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), struck out subsec. (o) which read “For extension of period in the case of partnership items (as defined in section 6231(a)(3), see section 6229.”

Subsec. (p). Pub. L. 98-369, §163(b)(1), as amended by Pub. L. 99-514, §1847(b)(12), redesignated subsec. (p) as (m).

Pub. L. 98-369, §474(r)(39), redesignated subsec. (q) as (p). Former subsec. (p), which related to deficiencies attributable to an election under section 44B, was struck out.

Subsec. (q). Pub. L. 98-369, §474(r)(39), redesignated subsec. (q) as (p).

Subsec. (q)(3). Pub. L. 98-369, §714(p)(2)(F), amended par. (3) generally. Prior to amendment par. (3) related to partnership items of federally registered partnerships and provided that under regulations prescribed by the Secretary, rules similar to the rules of subsection (o) shall apply to the tax imposed by section 4986.

1982—Subsec. (o). Pub. L. 97-248 substituted “Special rules for partnership items” for “Special rules for partnership items of federally registered partnerships” in heading and, in text, substituted cross reference to section 6229 for extension of period in case of partnership items (as defined in section 6231(a)(3)), for provisions

that (1) in the case of any tax imposed by subtitle A with respect to any person, the period for assessing a deficiency attributable to any partnership item of a federally registered partnership would not expire before the later of (A) the date which was 4 years after the date on which the partnership return of the federally registered partnership for the partnership taxable year in which the item arose was filed (or, later, if the date prescribed for filing the return), or (B) if the name or address of such person did not appear on the partnership return, the date which was 1 year after the date on which such information was furnished to the Secretary in such manner and at such place as he might prescribe by regulations, (2) for purposes of this subsec., the term “partnership item” meant (A) any item required to be taken into account for the partnership taxable year under any provision of subchapter K of chapter 1 to the extent that regulations prescribed by the Secretary provided that for purposes of this subtitle such item was more appropriately determined at the partnership level than at the partner level, and (B) any other item to the extent affected by an item described in subpar. (A), (3) the extensions referred to in subsec. (c)(4), insofar as they related to partnership items, could, with respect to any person, be consented to (A) except to the extent the Secretary was otherwise notified by the partnership, by a general partner of the partnership, or (B) by any person authorized to do so by the partnership in writing, and (4) for purposes of this subsec., the term “federally registered partnership” meant, with respect to any partnership taxable year, any partnership (A) interests in which had been offered for sale at any time during such taxable year or a prior taxable year in any offering required to be registered with the Securities and Exchange Commission, or (B) which, at any time during such taxable year or a prior taxable year, had been subject to the annual reporting requirements of the Securities and Exchange Commission which related to the protection of investors in the partnership.

1980—Subsec. (o). Pub. L. 96-222, §102(a)(2)(A), redesignated subsec. (q), as added by section 212(a) of Pub. L. 95-600, relating to special rules for partnership items of Federally registered partnerships, as (o). Former subsec. (o), relating to work incentive program credit carrybacks, was repealed by Pub. L. 95-628.

Subsec. (p). Pub. L. 96-222, §103(a)(6)(G)(X), redesignated subsec. (q), as added by section 321(b)(2) of Pub. L. 95-600, relating to deficiency attributable to election under section 44B, as (p). Former subsec. (p), relating to new employee credit carrybacks, was repealed by Pub. L. 95-628.

Subsec. (q). Pub. L. 96-223 added subsec. (q). Former subsec. (q), as added by section 212(a) of Pub. L. 95-600, redesignated (o). Former subsec. (q), as added by section 321(b)(2) of Pub. L. 95-600, redesignated (p).

1978—Subsec. (e)(3). Pub. L. 95-600, §701(t)(3)(A), substituted “43, or 44” for “or 43”, which required no change in text in view of the identical amendment by section 4(d)(4) of Pub. L. 95-227.

Pub. L. 95-227, §4(d)(4), substituted “43, or 44” for “or 43”.

Subsec. (h). Pub. L. 95-600, §703(n), (p)(2), substituted “section 6213(b)(3)” for “section 6213(b)(2)” and struck out provisions relating to the assessment of a deficiency attributable to the application of a net operating loss carryback.

Subsec. (j). Pub. L. 95-628, §8(c)(1)(A), substituted in heading “Certain credit carrybacks” for “Investment credit carrybacks”, designated existing provision as par. (1), and in par. (1) as so designated, inserted heading “In general” and in text, substituted “credit carryback” for “investment credit carryback” in two places and “unused credit” for “unused investment credit”, inserted reference to other credit carryback, and substituted reference to section 6213(b)(3) for 6213(b)(2), and added par. (2).

Pub. L. 95-600, §703(n), substituted “section 6213(b)(3)” for “section 6213(b)(2)”.

Subsec. (m). Pub. L. 95-628, §8(c)(1)(B), struck out references to subsecs. (o) and (p) in two places.

Pub. L. 95-600, §504(b)(3), inserted “and refund” after “tentative carryback”.

Subsec. (n). Pub. L. 95-227, §4(d)(5), in heading inserted “and similar” after “42”, and in par. (1) inserted reference to section 4975 and inserted “, plan, or trust (as the case may be)” after “foundation”.

Subsec. (o). Pub. L. 95-628, §8(c)(1)(C), struck out subsec. (o) which related to work incentive program credit carrybacks.

Pub. L. 95-600, §703(n), substituted “section 6213(b)(3)” for “section 6213(b)(2)”.

Subsec. (p). Pub. L. 95-628, §8(c)(1)(C), struck out subsec. (p) which related to new employee credit carrybacks.

Subsec. (q). Pub. L. 95-600, §212(a), added subsec. (q) relating to special rules for partnership items of Federally registered partnerships.

Pub. L. 95-600, §321(b)(2), added subsec. (q) relating to deficiency attributable to election under section 44B.

1977—Subsec. (m). Pub. L. 95-30, §202(d)(5)(B), inserted references to new employee credit carrybacks and to subsec. (p).

Subsec. (p). Pub. L. 95-30, §202(d)(4)(A), added subsec. (p).

1976—Subsecs. (b)(3), (c)(4), (d), (e)(1)(A)(ii), (2). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (e)(3). Pub. L. 94-455, §1307(d)(2)(F)(vi), substituted “chapter 41, 42, or 43” for “chapter 42 or 43”.

Subsec. (i). Pub. L. 94-455, §§1031(b)(5), 1035(d)(3), substituted “section 904(c)” for “Section 904(d)” wherever appearing and inserted “or under section 907(f) (relating to carryback and carryover of disallowed oil and gas extraction taxes)” after “excess foreign taxes)” and “or 907(f)” before “which results in such carryback”.

Subsec. (n)(3). Pub. L. 94-455, §1302(b), added par. (3). Subsec. (o). Pub. L. 94-455, §2107(g)(2)(A), inserted “, an investment credit carryback,” after “net operating loss carryback”.

1974—Subsec. (e)(3). Pub. L. 93-406 inserted reference to chapter 43.

1971—Subsec. (g)(3). Pub. L. 92-178, §504(c), added par. (3).

Subsec. (m). Pub. L. 92-178, §601(e)(2), substituted “an investment credit carryback, or a work incentive program carryback” for “or an investment credit carryback” and inserted reference to subsec. (o) in two places, respectively.

Subsec. (o). Pub. L. 92-178, §601(d)(1), added subsec. (o).

1970—Subsec. (e)(2). Pub. L. 91-614 substituted “during the period for which the return was filed” for “during the year”.

1969—Subsec. (c)(7). Pub. L. 91-172, §101(g)(2), added par. (7).

Subsec. (e)(3). Pub. L. 91-172, §101(g)(3), inserted provision excluding, in specified cases, chapter 42 taxes from these considered in determining the amount of taxes omitted from a return.

Subsec. (h). Pub. L. 91-172, §512(e)(1)(A)–(D), substituted “loss or capital loss carrybacks” for “loss carrybacks” in heading, “loss carryback or a capital loss carryback” for “loss carryback,” “operating loss or net capital loss which” for “operating loss which,” “assessed. In the case of a deficiency attributable to the application of a net operating loss carryback, such deficiency may be assessed” for “assessed, or” and “if later than the date prescribed by the preceding sentence” for “whichever is later”.

Subsec. (j). Pub. L. 91-172, §512(e)(1)(E), substituted “loss carryback or a capital loss carryback” for “loss carryback”.

Subsec. (m). Pub. L. 91-172, §512(e)(1)(F), substituted “net operating loss carryback, a capital loss carryback, or an investment credit carryback” for “net operating loss carryback or an investment credit carryback”.

Subsec. (n). Pub. L. 91-172, §101(g)(1), added subsec. (n).

1967—Subsec. (j). Pub. L. 90-225 inserted “, or, with respect to any portion of an investment credit carry-

back from a taxable year attributable to a net operating loss carryback from a subsequent taxable year, at any time before the expiration of the period within which a deficiency for such subsequent taxable year may be assessed” after “the unused investment credit which results in such carryback may be assessed.”

1966—Subsec. (b). Pub. L. 89-809 inserted reference to chapter 3 in pars. (1) and (2) and “and tax imposed by chapter 3” in heading of par. (2).

Subsec. (j). Pub. L. 89-721, §2(f), substituted “investment credit carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(2))” for “investment credit carryback”.

Subsec. (m). Pub. L. 89-721, §3(a), added subsec. (m). 1965—Subsec. (b)(4). Pub. L. 89-44, §810(a), added par. (4).

Subsec. (e). Pub. L. 89-44, §810(b)(2), substituted “Substantial omission of items” for “Omission from gross income” in heading.

Subsec. (e)(3). Pub. L. 89-44, §810(b)(1), added par. (3).

1964—Subsec. (f). Pub. L. 88-272 substituted “gross income and adjusted ordinary gross income, described in section 543” for “gross income, described in section 543(a)”.

Subsecs. (k), (l). Pub. L. 88-571 added subsec. (k) and redesignated former subsec. (k) as (l).

1962—Subsec. (c)(6). Pub. L. 87-858 substituted “802(a)” for “802(a)(1)”.

Subsec. (h). Pub. L. 87-794 authorized assessment of a deficiency within 18 months after the date on which the taxpayer files in accordance with section 172(b)(3) a copy of the certification issued under section 317 of the Trade Expansion Act of 1962, whichever is later.

Subsecs. (j), (k). Pub. L. 87-834 added subsec. (j) and redesignated former subsec. (j) as (k).

1960—Subsecs. (i), (j). Pub. L. 86-780 added subsec. (i) and redesignated former subsec. (i) as (j).

1959—Subsec. (c)(6). Pub. L. 86-69 added par. (6).

1958—Subsec. (a). Pub. L. 85-859 substituted “at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid” for “within 3 years after such tax became due”.

Subsec. (d). Pub. L. 85-866, §80(a), (b), substituted in first sentence “subsection (c), (e), or (f)” for “subsection (c)”, designated existing clauses (1) to (3) of second sentence as clause (1) and added clauses (2) and (3).

Subsec. (g)(2). Pub. L. 85-866, §81(a), substituted “organization” for “corporation” wherever appearing.

Subsecs. (h), (i). Pub. L. 85-866, §81(b), added subsec. (h) and redesignated former subsec. (h) as (i).

#### EFFECTIVE DATE OF 1990 AMENDMENT

Section 11602(e)(2) of Pub. L. 101-508 provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts after October 8, 1990.”

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by section 1008(j)(1) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Amendment by section 4008(c)(2) of Pub. L. 100-647 applicable to taxable years beginning after Dec. 31, 1988, see section 4008(d) of Pub. L. 100-647, set out as a note under section 41 of this title.

Amendment by Pub. L. 100-418 applicable to crude oil removed from premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

## EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10712(c)(2) of Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10712(d) of Pub. L. 100-203, set out as an Effective Date note under section 4955 of this title.

Amendment by section 10714(c) of Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10714(e) of Pub. L. 100-203, set out as an Effective Date note under section 4912 of this title.

## EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

## EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 131(d)(2) of Pub. L. 98-369 applicable to transfers or exchanges after Dec. 31, 1984, in taxable years ending after such date, with special rules for certain transfers and ruling requests before Mar. 1, 1984, see section 131(g) of Pub. L. 98-369, set out as a note under section 367 of this title.

Amendment by section 163(b)(1) of Pub. L. 98-369 applicable to expenditures with respect to which the second taxable year described in section 118(b)(2)(B) of this title ends after Dec. 31, 1984, see section 163(c) of Pub. L. 98-369, set out as a note under section 118 of this title.

Amendment by section 211(b)(24) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

Amendment by section 314(a)(3) of Pub. L. 98-369 effective July 18, 1984, see section 314(a)(4) of Pub. L. 98-369, set out as a note under section 4942 of this title.

Section 447(b) of Pub. L. 98-369 provided that: "The amendment made by subsection (a) [amending this section] shall apply with respect to documents received by the Secretary of the Treasury (or his delegate) after the date of the enactment of this Act [July 18, 1984]."

Amendment by section 474(r)(39) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 714(p)(2)(F) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Amendment by section 801(d)(14) of Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, set out as an Effective Date note under section 921 of this title.

## EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

## EFFECTIVE DATE OF 1980 AMENDMENTS

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

Amendment by Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

## EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-628 applicable to carrybacks arising in taxable years beginning after Nov. 10, 1978, see section 8(d) of Pub. L. 95-628, set out as a note under section 6511 of this title.

Section 212(c) of Pub. L. 95-600 provided that: "The amendments made by this section [amending this section and sections 6511 and 6512 of this title] shall apply to partnership items arising in partnership taxable years beginning after December 31, 1978."

Section 321(d)(5) of Pub. L. 95-600, as added by Pub. L. 96-222, title I, §103(a)(6)(B), Apr. 1, 1980, 94 Stat. 209, provided that: "The amendments made by subsection (b) [amending this section and section 44B of this title] shall apply to taxable years beginning after December 31, 1976."

Amendment by section 504(b)(3) of Pub. L. 95-600 applicable to tentative refund claims filed on and after Nov. 6, 1978, see section 504(c) of Pub. L. 95-600, set out as a note under section 6411 of this title.

Amendment by section 701(t)(3)(A) of Pub. L. 95-600 effective Oct. 4, 1976, see section 701(t)(5) of Pub. L. 95-600, set out as a note under section 859 of this title.

Amendment by section 703(n) of Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

Amendment by section 703(p)(2) of Pub. L. 95-600 applicable with respect to losses sustained in taxable years ending after Nov. 6, 1978, see section 703(p)(4) of Pub. L. 95-600, set out as a note under section 172 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

## EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 51 of this title.

## EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1031(b)(5) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1975, with specific exceptions, see section 1031(c) of Pub. L. 94-455, set out as a note under section 904 of this title.

Amendment by section 1035(d)(3) of Pub. L. 94-455 applicable to taxes paid or accrued during taxable years ending after Oct. 4, 1976, see section 1035(e) of Pub. L. 94-455, set out as a note under section 907 of this title.

Amendment by section 1302(b) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1974, see section 1302(c) of Pub. L. 94-455, set out as a note under section 4942 of this title.

Amendment by section 1307(d)(2)(F)(vi) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1976, see section 1307(e)(5) of Pub. L. 94-455, set out as a note under section 501 of this title.

## EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

## EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by section 504(c) of Pub. L. 92-178 applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92-178, set out as an Effective Date note under section 991 of this title.

Amendment by section 601(d)(1), (e)(2) of Pub. L. 92-178 applicable to taxable years beginning after Dec. 31, 1971, see section 601(f) of Pub. L. 92-178, set out as a note under section 381 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 101(g)(1)–(3) of Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Amendment by section 512(e)(1) of Pub. L. 91-172 applicable with respect to net capital losses sustained in taxable years beginning after Dec. 31, 1969, see section 512(g) of Pub. L. 91-172, set out as a note under section 1212 of this title.

#### EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-225 applicable with respect to investment credit carrybacks attributable to net operating loss carrybacks from taxable years ending after July 31, 1967, see section 2(g) of Pub. L. 90-225, set out as a note under section 46 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENTS

Section 105(f)(4) of Pub. L. 89-809 provided that: “The amendments made by this subsection [amending this section and section 6513 of this title] shall take effect on the date of the enactment of this Act [Nov. 13, 1966].”

Amendment by section 2(f) of Pub. L. 89-721 applicable with respect to taxable years ending after Dec. 31, 1961, but only in the case of applications filed after Nov. 2, 1966, see section 2(g) of Pub. L. 89-721, set out as a note under section 6411 of this title.

Section 3(b) of Pub. L. 89-721 provided that: “The amendment made by subsection (a) [amending this section] shall apply in any case where the application under section 6411 of the Internal Revenue Code of 1954 is filed after the date of the enactment of this Act [Nov. 2, 1966].”

#### EFFECTIVE DATE OF 1965 AMENDMENT

Section 810(c) of Pub. L. 89-44 provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply with respect to returns filed on or after July 1, 1965.”

#### EFFECTIVE DATE OF 1964 AMENDMENTS

Section 3(f) of Pub. L. 88-571, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [amending this section and sections 815, 6511, 6601, and 6611 of this title] shall apply with respect to amounts added to policyholders surplus accounts (within the meaning of section 815(c) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]) for taxable years beginning after December 31, 1958.”

Amendment by Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, see section 225(l) of Pub. L. 88-272, set out as a note under section 316 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENTS

Section 3(f) of Pub. L. 87-858 provided that the amendment made by that section is applicable with respect to taxable years beginning after Dec. 31, 1961.

Amendment by Pub. L. 87-834 applicable with respect to taxable years ending after Dec. 31, 1961, see section 2(h) of Pub. L. 87-834, set out as an Effective Date note under section 46 of this title.

#### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-780 applicable to taxable years beginning after Dec. 31, 1957, see section 4 of Pub.

L. 86-780, set out as a note under section 904 of this title.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-69 applicable only with respect to taxable years beginning after Dec. 31, 1957, see section 4 of Pub. L. 86-69, set out as a note under section 381 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL

JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 302, 303, 547, 551, 815, 860, 982, 1033, 2016, 2053, 2204, 5006, 5703, 6013, 6038A, 6503, 6511, 6229, 7609 of this title.

### § 6502. Collection after assessment

#### (a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before the expiration of such 10-year period (or, if there is a release of levy under section 6343 after such 10-year period, then before such release).

The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

#### (b) Date when levy is considered made

The date on which a levy on property or rights to property is made shall be the date on which the notice of seizure provided in section 6335(a) is given.

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Nov. 2, 1966, Pub. L. 89-719, title I, §113(b), 80 Stat. 1146; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 10, 1988, Pub. L. 100-647, title I, §1015(u)(1), 102 Stat. 3573; Dec. 19, 1989, Pub. L. 101-239, title VII, §7811(k)(2), 103 Stat. 2412; Nov. 5, 1990, Pub. L. 101-508, title XI, §11317(a), 104 Stat. 1388-458.)



## AMENDMENTS

1990—Subsec. (a)(1). Pub. L. 101-508, § 11317(a)(1), substituted “10 years” for “6 years”.

Subsec. (a)(2). Pub. L. 101-508, § 11317(a)(2), substituted “10-year period” for “6-year period” wherever appearing.

1989—Subsec. (a). Pub. L. 101-239 substituted “unenforceable” for “enforceable” in last sentence.

1988—Subsec. (a). Pub. L. 100-647 amended last sentence generally. Prior to amendment, last sentence read as follows: “The period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.”

1976—Subsec. (a)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1966—Subsec. (a). Pub. L. 89-719 inserted sentence at end providing that the period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.

## EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to taxes assessed after Nov. 5, 1990, and to taxes assessed on or before that date if the period specified in this section (determined without regard to the amendments made by Pub. L. 101-508) for collection of such taxes has not expired as of such date, see section 11317(c) of Pub. L. 101-508, set out as a note under section 6323 of this title.

## EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

## EFFECTIVE DATE OF 1988 AMENDMENT

Section 1015(u)(2) of Pub. L. 100-647 provided that: “The amendment made by this subsection [amending this section] shall apply to levies issued after the date of the enactment of this Act [Nov. 10, 1988].”

## EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

## CROSS REFERENCES

Period of limitation on action for recovery of erroneous refund, see section 6532 of this title.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 302, 4961, 6013, 6503, 6672, 6694, 6703 of this title.

### § 6503. Suspension of running of period of limitation

#### (a) Issuance of statutory notice of deficiency

##### (1) General rule

The running of the period of limitations provided in section 6501 or 6502 (or section 6229,

but only with respect to a deficiency described in section 6230(a)(2)(A)),<sup>1</sup> on the making of assessments or the collection by levy or a proceeding in court, in respect of any deficiency as defined in section 6211 (relating to income, estate, gift and certain excise taxes), shall (after the mailing of a notice under section 6212(a)) be suspended for the period during which the Secretary is prohibited from making the assessment or from collecting by levy or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Tax Court, until the decision of the Tax Court becomes final), and for 60 days thereafter.

#### (2) Corporation joining in consolidated income tax return

If a notice under section 6212(a) in respect of a deficiency in tax imposed by subtitle A for any taxable year is mailed to a corporation, the suspension of the running of the period of limitations provided in paragraph (1) of this subsection shall apply in the case of corporations with which such corporation made a consolidated income tax return for such taxable year.

#### (b) Assets of taxpayer in control or custody of court

The period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period the assets of the taxpayer are in the control or custody of the court in any proceeding before any court of the United States or of any State or of the District of Columbia, and for 6 months thereafter.

#### (c) Taxpayer outside United States

The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period during which the taxpayer is outside the United States if such period of absence is for a continuous period of at least 6 months. If the preceding sentence applies and at the time of the taxpayer's return to the United States the period of limitations on collection after assessment prescribed in section 6502 would expire before the expiration of 6 months from the date of his return, such period shall not expire before the expiration of such 6 months.

#### (d) Extensions of time for payment of estate tax

The running of the period of limitation for collection of any tax imposed by chapter 11 shall be suspended for the period of any extension of time for payment granted under the provisions of section 6161(a)(2) or (b)(2) or under the provisions of section 6163 or 6166.

#### (e) Extensions of time for payment of tax attributable to recoveries of foreign expropriation losses

The running of the period of limitations for collection of the tax attributable to a recovery of a foreign expropriation loss (within the meaning of section 6167(f)) shall be suspended for the period of any extension of time for payment under subsection (a) or (b) of section 6167.

<sup>1</sup> So in original.

**(f) Wrongful seizure of property of third party**

The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for a period equal to the period from the date property (including money) of a third party is wrongfully seized or received by the Secretary to the date the Secretary returns property pursuant to section 6343(b) or the date on which a judgment secured pursuant to section 7426 with respect to such property becomes final, and for 30 days thereafter. The running of the period of limitations on collection after assessment shall be suspended under this subsection only with respect to the amount of such assessment equal to the amount of money or the value of specific property returned.

**(g) Suspension pending correction**

The running of the periods of limitations provided in sections 6501 and 6502 on the making of assessments or the collection by levy or a proceeding in court in respect of any tax imposed by chapter 42 or section 507, 4971, or 4975 shall be suspended for any period described in section 507(g)(2) or during which the Secretary has extended the time for making correction under section 4963(e).

**(h) Cases under title 11 of the United States Code**

The running of the period of limitations provided in section 6501 or 6502 on the making of assessments or collection shall, in a case under title 11 of the United States Code, be suspended for the period during which the Secretary is prohibited by reason of such case from making the assessment or from collecting and—

- (1) for assessment, 60 days thereafter, and
- (2) for collection, 6 months thereafter.

**(i) Extension of time for payment of undistributed PFIC earnings tax liability**

The running of any period of limitations for collection of any amount of undistributed PFIC earnings tax liability (as defined in section 1294(b)) shall be suspended for the period of any extension of time under section 1294 for payment of such amount.

**(j) Extension in case of certain summonses****(1) In general**

If any designated summons is issued by the Secretary with respect to any return of tax by a corporation, the running of any period of limitations provided in section 6501 on the assessment of such tax shall be suspended—

(A) during any judicial enforcement period—

- (i) with respect to such summons, or
- (ii) with respect to any other summons which is issued during the 30-day period which begins on the date on which such designated summons is issued and which relates to the same return as such designated summons, and

(B) if the court in any proceeding referred to in paragraph (3) requires any compliance with a summons referred to in subparagraph (A), during the 120-day period beginning with the 1st day after the close of the suspension under subparagraph (A).

If subparagraph (B) does not apply, such period shall in no event expire before the 60th day after the close of the suspension under subparagraph (A).

**(2) Designated summonses**

For purposes of this subsection—

**(A) In general**

The term “designated summons” means any summons issued for purposes of determining the amount of any tax imposed by this title if—

(i) such summons is issued at least 60 days before the day on which the period prescribed in section 6501 for the assessment of such tax expires (determined with regard to extensions), and

(ii) such summons clearly states that it is a designated summons for purposes of this subsection.

**(B) Limitation**

A summons which relates to any return shall not be treated as a designated summons if a prior summons which relates to such return was treated as a designated summons for purposes of this subsection.

**(3) Judicial enforcement period**

For purposes of this subsection, the term “judicial enforcement period” means, with respect to any summons, the period—

(A) which begins on the day on which a court proceeding with respect to such summons is brought, and

(B) which ends on the day on which there is a final resolution as to the summoned person's response to such summons.

**[(k) Redesignated (j)]****(l) Cross references**

**For suspension in case of—**

(1) **Deficiency dividends of a personal holding company, see section 547(f).**

(2) **Receiverships, see subchapter B of chapter 70.**

(3) **Claims against transferees and fiduciaries, see chapter 71.**

(4) **Income tax return preparers, see section 6694(c)(3).**

(5) **Deficiency dividends in the case of a regulated investment company or a real estate investment trust, see section 860(h).**

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Aug. 6, 1956, ch. 1020, §2, 70 Stat. 1075; Sept. 2, 1958, Pub. L. 85-866, title II, §206(d), 72 Stat. 1685; Apr. 8, 1966, Pub. L. 89-384, §1(e), 80 Stat. 104; Nov. 2, 1966, Pub. L. 89-719, title I, §106, 80 Stat. 1139; Dec. 30, 1969, Pub. L. 91-172, title I, §101(g)(4), (j)(46), 83 Stat. 525, 531; Sept. 2, 1974, Pub. L. 93-406, title II, §1016(a)(15), 88 Stat. 930; Oct. 2, 1976, Pub. L. 94-452, §3(b), 90 Stat. 1514; Oct. 4, 1976, Pub. L. 94-455, title XII, §1203(h)(1), title XVI, §1601(f)(2), title XIX, §§1902(b)(2)(A), 1906(b)(13)(A), title XX, §2004(c)(4), 90 Stat. 1694, 1746, 1806, 1834, 1868; Feb. 10, 1978, Pub. L. 95-227, §4(d)(6), 92 Stat. 23; Nov. 6, 1978, Pub. L. 95-600, title III, §362(d)(5), 92 Stat. 2852; Apr. 1, 1980, Pub. L. 96-222, title I, §108(b)(1)(A), 94 Stat. 226; Dec. 24, 1980, Pub. L. 96-589, §6(a), (i)(11), 94 Stat. 3407, 3411; Dec. 24, 1980, Pub. L. 96-596, §2(a)(4)(D), (E), 94 Stat. 3472; Aug. 13, 1981, Pub. L. 97-34, title IV, §422(e)(7), 95

Stat. 316; July 18, 1984, Pub. L. 98-369, div. A, title III, §305(b)(4), 98 Stat. 784; Oct. 22, 1986, Pub. L. 99-514, title XII, §1235(d), title XVIII, §1875(d)(2)(B)(ii), 100 Stat. 2575, 2896; Dec. 22, 1987, Pub. L. 100-203, title X, §10712(c)(3), 101 Stat. 1330-467; Nov. 5, 1990, Pub. L. 101-508, title XI, §§11311(a), 11801(c)(20)(A), 104 Stat. 1388-453, 1388-528.)

#### CODIFICATION

Pub. L. 94-452, §3(b), redesignated subsec. (i), relating to cross references, as subsec. (j) and added a new subsec. (i), relating to extension of time for collecting certain taxes.

Pub. L. 95-455, §1902(b)(2)(A), repealed subsec. (e) and (without reference to the amendment made by Pub. L. 94-452) renumbered subssecs. (f) to (i) as (e) to (h), with the result that the section was then comprised of subssecs. (a) to (h) and subsec. (j), relating to cross references.

Pub. L. 94-455, §§1203(h)(1), 1601(f)(2), and Pub. L. 95-600, §362(d)(5), amended the subsection relating to cross references, such subsection being described as either (h) or (i).

Pub. L. 96-596, §2(a)(4)(E) and (F), redesignated subsec. (j), relating to cross references, as subsec. (i) and provided that the above cited amendments by Pub. L. 94-455 and Pub. L. 95-600 shall be deemed to have been amendments of the redesignated subsec. (i).

Pub. L. 96-589 again redesignated subsec. (i), relating to cross references, as subsec. (j) and added a new subsec. (i), relating to cases under title 11.

#### AMENDMENTS

1990—Subsecs. (h) to (j). Pub. L. 101-508, §11801(c)(20)(A), redesignated subssecs. (i) and (j) as (h) and (i), respectively, and struck out former subsec. (h) “Extension of time for collecting tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970” which read as follows: “The running of the period of limitations for collection of the tax attributable to a sale with respect to which the taxpayer makes an election under section 6158(a) shall be suspended for the period during which there are any unpaid installments of such tax.”

Subsec. (k). Pub. L. 101-508, §11801(c)(20)(A), redesignated subsec. (k) as (j).

Pub. L. 101-508, §11311(a), added subsec. (k). Former subsec. (k) redesignated (l).

Subsec. (l). Pub. L. 101-508, §11301(a), redesignated subsec. (k) as (l).

1987—Subsec. (g). Pub. L. 100-203 struck out “4951, 4952,” before “4971”.

1986—Subsec. (a)(1). Pub. L. 99-514, §1875(d)(2)(B)(ii), substituted “section 6501 or 6502 (or section 6229, but only with respect to a deficiency described in section 6230(a)(2)(A)).” for “section 6501 or 6502”.

Subsecs. (j), (k). Pub. L. 99-514, §1235(d), added subsec. (j) and redesignated former subsec. (j) as (k).

1984—Subsec. (g). Pub. L. 98-369 substituted “section 4963(e)” for “section 4962(e)”.

1981—Subsec. (d). Pub. L. 97-34 struck out reference to section 6166A.

1980—Subsec. (g). Pub. L. 96-596, §2(a)(4)(D), substituted “section 4962(e)” for “section 4941(e)(4), 4942(j)(2), 4943(d)(3), 4944(e)(3), 4945(i)(2), 4951(e)(4), 4952(e)(2), 4971(c)(3), or 4975(f)(6)”.

Pub. L. 96-222 substituted “4951, 4952, 4971, or 4975” for “4971, 4975, 4985, or 4986” and “4951(e)(4), 4952(e)(2), 4971(c)(3), or 4975(f)(6)” for “4971(c)(3), 4975(f)(6), 4985(e)(4), or 4986(e)(2)”.

Subsec. (i). Pub. L. 96-589, §6(a), added subsec. (i) and redesignated former subsec. (i), relating to cross references, as (j). See Codification note set out above.

Pub. L. 96-596, §2(a)(4)(E), redesignated subsec. (j), relating to cross references, as (i). See Codification note set out above.

Subsec. (j). Pub. L. 96-589, §6(a), (i)(11), redesignated former subsec. (i), relating to cross references, as (j),

and in par. (2) of subsec. (j) as so redesignated, struck out reference to bankruptcy. See Codification note set out above.

Pub. L. 96-596, §2(a)(4)(E), redesignated former subsec. (j), relating to cross references, as (i). See Codification note set out above.

1978—Subsec. (g). Pub. L. 95-227 inserted provisions relating to sections 4985 and 4986 and substituted “4975(f)(6)” for “4975(f)(4)”.

Subsec. (j)(5). Pub. L. 95-600, as amended by Pub. L. 96-596, §2(a)(4)(E) and (F), substituted “in the case of a regulated investment company or a real estate investment trust, see section 860(h)” for “of a real estate investment trust, see section 859(f)”. See Codification note above.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d). Pub. L. 94-455, §2004(c)(4), substituted “section 6163, 6166, or 6166A” for “section 6166”.

Subsec. (e). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (f) as (e). Former subsec. (e), which related to certain powers of appointment, was struck out.

Subsec. (f). Pub. L. 94-455, §§1902(b)(2)(A), 1906(b)(13)(A), redesignated subsec. (g) as (f), and struck out “or his delegate” after “Secretary” wherever appearing. Former subsec. (f) redesignated (e).

Subsec. (g). Pub. L. 94-455, §§1902(b)(2)(A), 1906(b)(13)(A), redesignated subsec. (h) as (g) and struck out “or his delegate” after “Secretary”. Former subsec. (g) redesignated (f).

Subsec. (h). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (i) as (h). Former subsec. (h) redesignated (g). See Codification note above.

Subsec. (i). Pub. L. 94-455, §1902(b)(2)(A), redesignated subsec. (i) as (h).

Pub. L. 94-452 added subsec. (i). Former subsec. (i) redesignated (j).

Subsec. (j). Pub. L. 94-455, §§1203(h)(1), 1601(f)(2), as amended by Pub. L. 96-596, §2(a)(4)(E), (F), added pars. (4) and (5). See Codification note set out above.

Pub. L. 94-452 redesignated former subsec. (i) as (j).

1974—Subsec. (a)(1). Pub. L. 93-406, §1016(a)(15)(A), substituted “certain excise taxes” for “chapter 42 taxes”.

Subsec. (h). Pub. L. 93-406, §1016(a)(15)(B), inserted “or section 4971 or section 4975” after “section 507” and substituted “4945(i)(2), 4971(c)(3), or 4975(f)(4)” for “or 4945(h)(2)”.

1969—Subsec. (a)(1). Pub. L. 91-172, §101(j)(46), inserted reference to chapter 42 taxes.

Subsecs. (h), (i). Pub. L. 91-172, §101(g)(4), added subsec. (h) and redesignated former subsec. (h) as (i).

1966—Subsec. (b). Pub. L. 89-719, §106(a), struck out “(other than the estate of a decedent or of an incompetent)” after “assets of the taxpayer” and “or Territory” after “of any State”.

Subsec. (c). Pub. L. 89-719, §106(b), substituted “Taxpayer outside United States” for “Location of property outside the United States or removal of property from the United States” in heading, and “The running of the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period during which the taxpayer is outside the United States if such period of absence is for a continuous period of at least 6 months. If the preceding sentence applies and at the time of the taxpayer’s return to the United States the period of limitations on collection after assessment prescribed in section 6502 would expire before the expiration of 6 months from the date of his return, such period shall not expire before the expiration of such 6 months” for “In case collection is hindered or delayed because property of the taxpayer is situated or held outside the United States or is removed from the United States, the period of limitations on collection after assessment prescribed in section 6502 shall be suspended for the period collection is so hindered or delayed. The total suspension of time under this subsection shall not in the aggregate exceed 6 years.”

Subsec. (f). Pub. L. 89-384 added subsec. (f). Former subsec. (f) redesignated (g).

Subsec. (g). Pub. L. 89-719, §106(c), added subsec. (g) and redesignated former subsec. (g) as (h).

Pub. L. 89-384 redesignated subsec. (f) as (g).

Subsec. (h). Pub. L. 89-719, §106(c), redesignated former subsec. (g) as (h).

1958—Subsec. (d). Pub. L. 85-866 struck out “assessment or” after “period of limitations for” and inserted “or under the provisions of section 6166”.

1956—Subsecs. (e), (f). Act Aug. 6, 1956, added subsec. (e) and redesignated former subsec. (e) as (f).

#### EFFECTIVE DATE OF 1990 AMENDMENT

Section 1131(b) of Pub. L. 101-508 provided that: “The amendment made by subsection (a) [amending this section] shall apply to any tax (whether imposed before, on, or after the date of the enactment of this Act [Nov. 5, 1990]) if the period prescribed by section 6501 of the Internal Revenue Code of 1986 for the assessment of such tax (determined with regard to extensions) has not expired on such date of the [sic] enactment.”

#### EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10712(d) of Pub. L. 100-203, set out as an Effective Date note under section 4955 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1235(d) of Pub. L. 99-514 applicable to taxable years of foreign corporations beginning after Dec. 31, 1986, see section 1235(h) of Pub. L. 99-514, set out as an Effective Date note under section 1291 of this title.

Amendment by section 1875(d)(2)(B)(ii) of Pub. L. 99-514 effective as if included in the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, see section 1875(d)(2)(C) of Pub. L. 99-514, set out as a note under section 6230 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable events occurring after Dec. 31, 1984, see section 305(c) of Pub. L. 98-369, set out as an Effective Date note under section 4962 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to estates of decedents dying after Dec. 31, 1981, see section 422(f)(1) of Pub. L. 97-34, set out as a note under section 6166 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENTS

For effective date of amendment by Pub. L. 96-596 with respect to any first tier tax and to any second tier tax, see section 2(d) of Pub. L. 96-596, set out as an Effective Date note under section 4961 of this title.

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

Amendment by Pub. L. 96-222 effective as if included in the provisions of the Black Lung Benefits Revenue Act of 1977, Pub. L. 95-227, see section 108(b)(4) of Pub. L. 96-222, set out as a note under section 192 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-600 applicable with respect to determinations (as defined in section 860(e) of this title) after Nov. 6, 1978, see section 362(e) of Pub. L. 95-600, set out as an Effective Date note under section 860 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENTS

Amendment by section 1203(h)(1) of Pub. L. 94-455 applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as a note under section 7701 of this title.

For effective date of amendment by section 1601(f)(2) of Pub. L. 94-455, see section 1608(a) of Pub. L. 94-455, set out as a note under section 857 of this title.

Amendment by section 1902(b)(2)(A) of Pub. L. 94-455 applicable in the case of estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94-455, set out as a note under section 2011 of this title.

Amendment by section 2004(c)(4) of Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2004(g) of Pub. L. 94-455, set out as a note under section 6166 of this title.

Amendment by Pub. L. 94-452 effective Oct. 1, 1977, see section 3(e) of Pub. L. 94-452, set out as a note under section 6151 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENTS

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(e) of Pub. L. 89-719, set out as a note under section 6323 of this title.

Amendment by Pub. L. 89-384 applicable with respect to amounts received after Dec. 31, 1964, in respect of foreign expropriation losses (as defined in section 1351(b) of this title) sustained after Dec. 31, 1958, see section 2 of Pub. L. 89-384, set out as an Effective Date note under section 1351 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

For effective date of amendment by Pub. L. 85-866, see section 206(f) of Pub. L. 85-866, set out as a note under section 6161 of this title.

#### EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act Aug. 6, 1956, applicable in the case of decedents dying after Aug. 16, 1954, see section 3 of act Aug. 6, 1956, set out as a note set out under section 2055 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(c)(20)(A) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

APPLICATION OF PRIOR AMENDMENTS

Section 2(a)(4)(F) of Pub. L. 96-596, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by sections 1203(h)(1) and 1601(f)(2) of the Tax Reform Act of 1976 [Pub. L. 94-455], and the amendment made by section 362(d)(5) of the Revenue Act of 1978 [Pub. L. 95-600], shall be deemed to be amendments to section 6503(i) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954, subsec. (j), as redesignated by section 6(a) of Pub. L. 96-589] (as redesignated by subparagraph (E) [redesignating subsec. (j) as (i)])."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1505, 6166, 6167, 6873 of this title; title 18 section 3613.

§ 6504. Cross references

**For limitation period in case of—**

- (1) **Adjustments to accrued foreign taxes, see section 905(c).**
- (2) **Change of treatment with respect to itemized deductions where taxpayer and his spouse make separate returns, see section 63(e)(3).**
- (3) **Involuntary conversion of property, see section 1033(a)(2)(C) and (D).**
- (4) **Gain upon sale or exchange of principal residence, see section 1034(j).**
- (5) **Application by fiduciary for discharge from personal liability for estate tax, see section 2204.**
- (6) **Insolvent banks and trust companies, see section 7507.**
- (7) **Service in a combat zone, etc., see section 7508.**
- (8) **Claims against transferees and fiduciaries, see chapter 71.**
- (9) **Assessments to recover excessive amounts paid under section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain nonhighway purposes or by local transit systems), or 6427 (relating to fuels not used for taxable purposes) and assessments of civil penalties under section 6675 for excessive claims under section 6420, 6421, or 6427, see section 6206.**
- (10) **Assessment and collection of interest, see section 6601(g).**
- (11) **Assessment of civil penalties under section 6694 or 6695, see section 6696(d)(1).**
- (12) **Assessments of tax attributable to partnership items, see section 6229.**

(Aug. 16, 1954, ch. 736, 68A Stat. 807; Apr. 2, 1956, ch. 160, §4(d), 70 Stat. 91; June 29, 1956, ch. 462, title II, §208(e)(5), 70 Stat. 397; Sept. 2, 1958, Pub. L. 85-866, title I, §84(b), 72 Stat. 1664; Feb. 26, 1964, Pub. L. 88-272, title I, §112(d)(2), 78 Stat. 24; Dec. 30, 1969, Pub. L. 91-172, title II, §213(c)(3), 83 Stat. 572; Dec. 31, 1970, Pub. L. 91-614, title I, §101(d)(2), 84 Stat. 1837; Jan. 3, 1975, Pub. L. 93-625, §7(d)(4), 88 Stat. 2115; Oct. 4, 1976, Pub. L. 94-455, title XII, §1203(h)(2), title XIX, 1901(b)(31)(D), (36)(C), (37)(D), (39)(B), 1906(a)(32), 90 Stat. 1694, 1800, 1802, 1803, 1829; May 23, 1977, Pub. L. 95-30, title I, §101(d)(16), 91 Stat. 134; Nov. 6, 1978, Pub. L. 95-600, title IV, §405(c)(6), title VII, §703(j)(10), 92 Stat. 2871, 2942; Nov. 9,

1978, Pub. L. 95-618, title II, §233(b)(2)(D), 92 Stat. 3191; Sept. 3, 1982, Pub. L. 97-248, title IV, §402(c)(6), 96 Stat. 667; Jan. 6, 1983, Pub. L. 97-424, title V, §515(b)(10), 96 Stat. 2182; Oct. 22, 1986, Pub. L. 99-514, title I, §104(b)(18), 100 Stat. 2106.)

AMENDMENTS

1986—Par. (2). Pub. L. 99-514 amended par. (2) generally, substituting "where taxpayer and his spouse make separate returns, see section 63(e)(3)" for "and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)".

1983—Par. (9). Pub. L. 97-424 struck out "6424 (relating to lubricating oil used for certain nontaxable purposes)," after "systems)," and struck out "6424," after "6421."

1982—Par. (12). Pub. L. 97-248 added par. (12).

1978—Par. (4). Pub. L. 95-600, §405(c)(6), substituted "principal residence" for "residence".

Par. (6). Pub. L. 95-600, §703(j)(10), amended directory language of Pub. L. 94-455, §1901(b)(37)(D). See 1976 Amendment note below.

Par. (9). Pub. L. 95-618 substituted "used for certain nontaxable purposes" for "not used in highway motor vehicles".

1977—Par. (2). Pub. L. 95-30 substituted "treatment with respect to itemized deductions and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)" for "election with respect to the standard deduction where taxpayer and his spouse make separate returns, see section 144(b)".

1976—Par. (1). Pub. L. 94-455, §§1901(b)(36)(C), 1906(a)(32)(B), redesignated par. (2) as (1). Former par. (1), which referred to section 1321 for adjustments incident to involuntary liquidation of inventory, was struck out.

Par. (2). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (3) as (2). Former par. (2) redesignated (1).

Par. (3). Pub. L. 94-455, §§1901(b)(31)(D), 1906(a)(32)(B), redesignated par. (4) as (3) and substituted "section 1033(a)(2)(C) and (D)" for "section 1033(a)(3)(C) and (D)". Former par. (3) redesignated (2).

Par. (4). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (5) as (4). Former par. (4) redesignated (3).

Par. (5). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (9) as (5). Former par. (5) redesignated (4).

Par. (6). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (10) as (6).

Pub. L. 94-455, §1901(b)(37)(D), as amended by Pub. L. 95-600, §703(j)(10), struck out par. (6) which referred to section 1335 for war loss recoveries where the prior benefit rule was elected.

Par. (7). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (11) as (7). Former par. (7), which referred to section 1346 for recovery of unconstitutional federal taxes, was struck out.

Par. (8). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (9). Pub. L. 94-455, §1906(a)(32)(A), (B), redesignated par. (13) as (9) and inserted provisions relating to sections 6421, 6424, and 6427. Former par. (9) redesignated (5).

Par. (10). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10). Former par. (10) redesignated (6).

Par. (11). Pub. L. 94-455, §§1203(h)(2), 1906(a)(32)(B), added par. (11). Former par. (11) redesignated (7).

Par. (12). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (13). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (13) as (9).

Par. (14). Pub. L. 94-455, §1906(a)(32)(A), struck out par. (14) which referred to section 6206 for assessments to recover excessive amounts paid under section 6421, and assessments of civil penalties under section 6675, and for excessive claims under section 6421.

Par. (15). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10).

1975—Par. (15). Pub. L. 93-625 substituted reference to section 6601(g) for 6601(h).

1970—Par. (9). Pub. L. 91-614 substituted “fiduciary” for “executor”.

1969—Par. (8). Pub. L. 91-172 struck out par. (8).

1964—Par. (3). Pub. L. 88-272 substituted “with respect to the” for “to take”.

1958—Par. (15). Pub. L. 85-866 added par. (15).

1956—Par. (13). Act. Apr. 2, 1956, added par. (13).

Par. (14). Act June 29, 1956, added par. (14).

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under section 34 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Amendment by section 405(c)(6) of Pub. L. 95-600 applicable to sales and exchanges of residences after July 26, 1978, in taxable years ending after such date, see section 405(d) of Pub. L. 95-600, set out as a note under section 1034 of this title.

Amendment by section 703(j)(10) of Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1203(h)(2) of Pub. L. 94-455 applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as a note under section 7701 of this title.

Amendment by section 1901(b)(31)(D), (36)(C), (37)(D), (39)(B) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

Amendment by section 1906(a)(32) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

#### EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-625 effective July 1, 1975, and applicable to amounts outstanding on such date or arising thereafter, see section 7(e) of Pub. L. 93-625, set out as an Effective Date note under section 6621 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j)

of Pub. L. 91-614, set out as a note under section 2032 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 213(d) of Pub. L. 91-172, set out as an Effective Date note under section 183 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 effective, except for purposes of section 21 of this title, with respect to taxable years beginning after Dec. 31, 1963, see section 131 of Pub. L. 88-272, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

#### EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

### Subchapter B—Limitations on Credit or Refund

Sec.	
6511.	Limitations on credit or refund.
6512.	Limitations in case of petition to Tax Court.
6513.	Time return deemed filed and tax considered paid.
6514.	Credits or refunds after period of limitation.
6515.	Cross references.

#### SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 905, 6230, 6422 of this title.

### § 6511. Limitations on credit or refund

#### (a) Period of limitation on filing claim

Claim for credit or refund of an overpayment of any tax imposed by this title in respect of which tax the taxpayer is required to file a return shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expires the later, or if no return was filed by the taxpayer, within 2 years from the time the tax was paid. Claim for credit or refund of an overpayment of any tax imposed by this title which is required to be paid by means of a stamp shall be filed by the taxpayer within 3 years from the time the tax was paid.

#### (b) Limitation on allowance of credits and refunds

##### (1) Filing of claim within prescribed period

No credit or refund shall be allowed or made after the expiration of the period of limitation prescribed in subsection (a) for the filing of a claim for credit or refund, unless a claim for credit or refund is filed by the taxpayer within such period.

##### (2) Limit on amount of credit or refund

###### (A) Limit where claim filed within 3-year period

If the claim was filed by the taxpayer during the 3-year period prescribed in subsection (a), the amount of the credit or refund shall not exceed the portion of the tax

paid within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of time for filing the return. If the tax was required to be paid by means of a stamp, the amount of the credit or refund shall not exceed the portion of the tax paid within the 3 years immediately preceding the filing of the claim.

**(B) Limit where claim not filed within 3-year period**

If the claim was not filed within such 3-year period, the amount of the credit or refund shall not exceed the portion of the tax paid during the 2 years immediately preceding the filing of the claim.

**(C) Limit if no claim filed**

If no claim was filed, the credit or refund shall not exceed the amount which would be allowable under subparagraph (A) or (B), as the case may be, if claim was filed on the date the credit or refund is allowed.

**(c) Special rules applicable in case of extension of time by agreement**

If an agreement under the provisions of section 6501(c)(4) extending the period for assessment of a tax imposed by this title is made within the period prescribed in subsection (a) for the filing of a claim for credit or refund—

**(1) Time for filing claim**

The period for filing claim for credit or refund or for making credit or refund if no claim is filed, provided in subsections (a) and (b)(1), shall not expire prior to 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof under section 6501(c)(4).

**(2) Limit on amount**

If a claim is filed, or a credit or refund is allowed when no claim was filed, after the execution of the agreement and within 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof, the amount of the credit or refund shall not exceed the portion of the tax paid after the execution of the agreement and before the filing of the claim or the making of the credit or refund, as the case may be, plus the portion of the tax paid within the period which would be applicable under subsection (b)(2) if a claim had been filed on the date the agreement was executed.

**(3) Claims not subject to special rule**

This subsection shall not apply in the case of a claim filed, or credit or refund allowed if no claim is filed, either—

(A) prior to the execution of the agreement or

(B) more than 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof.

**(d) Special rules applicable to income taxes**

**(1) Seven-year period of limitation with respect to bad debts and worthless securities**

If the claim for credit or refund relates to an overpayment of tax imposed by subtitle A on account of—

(A) The deductibility by the taxpayer, under section 166 or section 832(c), of a debt as a debt which became worthless, or, under section 165(g), of a loss from worthlessness of a security, or

(B) The effect that the deductibility of a debt or loss described in subparagraph (A) has on the application to the taxpayer of a carryover,

in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be 7 years from the date prescribed by law for filing the return for the year with respect to which the claim is made. If the claim for credit or refund relates to an overpayment on account of the effect that the deductibility of such a debt or loss has on the application to the taxpayer of a carryback, the period shall be either 7 years from the date prescribed by law for filing the return for the year of the net operating loss which results in such carryback or the period prescribed in paragraph (2) of this subsection, whichever expires the later. In the case of a claim described in this paragraph the amount of the credit or refund may exceed the portion of the tax paid within the period prescribed in subsection (b)(2) or (c), whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of items described in this paragraph.

**(2) Special period of limitation with respect to net operating loss or capital loss carrybacks**

**(A) Period of limitation**

If the claim for credit or refund relates to an overpayment attributable to a net operating loss carryback or a capital loss carryback, in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be that period which ends 3 years after the time prescribed by law for filing the return (including extensions thereof) for the taxable year of the net operating loss or net capital loss which results in such carryback, or the period prescribed in subsection (c) in respect of such taxable year, whichever expires later. In the case of such a claim, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in subsection (b)(2) or (c), whichever is applicable, to the extent of the amount of the overpayment attributable to such carryback.

**(B) Applicable rules**

**(i) In general**

If the allowance of a credit or refund of an overpayment of tax attributable to a net operating loss carryback or a capital loss carryback is otherwise prevented by the operation of any law or rule of law other than section 7122 (relating to com-

promises), such credit or refund may be allowed or made, if claim therefor is filed within the period provided in subparagraph (A) of this paragraph.

**(ii) Tentative carryback adjustments**

If the allowance of an application, credit, or refund of a decrease in tax determined under section 6411(b) is otherwise prevented by the operation of any law or rule of law other than section 7122, such application, credit, or refund may be allowed or made if application for a tentative carryback adjustment is made within the period provided in section 6411(a).

**(iii) Determinations by courts to be conclusive**

In the case of any such claim for credit or refund or any such application for a tentative carryback adjustment, the determination by any court, including the Tax Court, in any proceeding in which the decision of the court has become final, shall be conclusive except with respect to—

(I) the net operating loss deduction and the effect of such deduction, and

(II) the determination of a short-term capital loss and the effect of such short-term capital loss, to the extent that such deduction or short-term capital loss is affected by a carryback which was not an issue in such proceeding.

**(3) Special rules relating to foreign tax credit**

**(A) Special period of limitation with respect to foreign taxes paid or accrued**

If the claim for credit or refund relates to an overpayment attributable to any taxes paid or accrued to any foreign country or to any possession of the United States for which credit is allowed against the tax imposed by subtitle A in accordance with the provisions of section 901 or the provisions of any treaty to which the United States is a party, in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be 10 years from the date prescribed by law for filing the return for the year with respect to which the claim is made.

**(B) Exception in the case of foreign taxes paid or accrued**

In the case of a claim described in subparagraph (A), the amount of the credit or refund may exceed the portion of the tax paid within the period provided in subsection (b) or (c), whichever is applicable, to the extent of the amount of the overpayment attributable to the allowance of a credit for the taxes described in subparagraph (A).

**(4) Special period of limitation with respect to certain credit carrybacks**

**(A) Period of limitation**

If the claim for credit or refund relates to an overpayment attributable to a credit carryback, in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be that period which ends 3 years after the time prescribed by law for filing the return (including extensions there-

of) for the taxable year of the unused credit which results in such carryback (or, with respect to any portion of a credit carryback from a taxable year attributable to a net operating loss carryback, capital loss carryback, or other credit carryback from a subsequent taxable year, the period shall be that period which ends 3 years after the time prescribed by law for filing the return, including extensions thereof, for such subsequent taxable year) or the period prescribed in subsection (c) in respect of such taxable year, whichever expires later. In the case of such a claim, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in subsection (b)(2) or (c), whichever is applicable, to the extent of the amount of the overpayment attributable to such carryback.

**(B) Applicable rules**

If the allowance of a credit or refund of an overpayment of tax attributable to a credit carryback is otherwise prevented by the operation of any law or rule of law other than section 7122, relating to compromises, such credit or refund may be allowed or made, if claim therefor is filed within the period provided in subparagraph (A) of this paragraph. In the case of any such claim for credit or refund, the determination by any court, including the Tax Court, in any proceeding in which the decision of the court has become final, shall not be conclusive with respect to any credit, and the effect of such credit, to the extent that such credit is affected by a credit carryback which was not in issue in such proceeding.

**(C) Credit carryback defined**

For purposes of this paragraph, the term "credit carryback" means any business carryback under section 39.

**(5) Special period of limitation with respect to self-employment tax in certain cases**

If the claim for credit or refund relates to an overpayment of the tax imposed by chapter 2 (relating to the tax on self-employment income) attributable to an agreement, or modification of an agreement, made pursuant to section 218 of the Social Security Act (relating to coverage of State and local employees), and if the allowance of a credit or refund of such overpayment is otherwise prevented by the operation of any law or rule of law other than section 7122 (relating to compromises), such credit or refund may be allowed or made if claim therefor is filed on or before the last day of the second year after the calendar year in which such agreement (or modification) is agreed to by the State and the Commissioner of Social Security.

**(6) Special period of limitation with respect to amounts included in income subsequently recaptured under qualified plan termination**

If the claim for credit or refund relates to an overpayment of tax imposed by subtitle A on account of the recapture, under section 4045 of the Employee Retirement Income Security



Act of 1974, of amounts included in income for a prior taxable year, the 3-year period of limitation prescribed in subsection (a) shall be extended, for purposes of permitting a credit or refund of the amount of the recapture, until the date which occurs one year after the date on which such recaptured amount is paid by the taxpayer.

**[(e) Repealed. Pub. L. 101-508, title XI, § 11801(c)(22)(C), Nov. 5, 1990, 104 Stat. 1388-528]**

**(f) Special rule for chapter 42 and similar taxes**

For purposes of any tax imposed by section 4912, chapter 42, or section 4975, the return referred to in subsection (a) shall be the return specified in section 6501(l)(1).

**(g) Special rule for claims with respect to partnership items**

In the case of any tax imposed by subtitle A with respect to any person which is attributable to any partnership item (as defined in section 6231(a)(3)), the provisions of section 6227 and subsections (c) and (d) of section 6230 shall apply in lieu of the provisions of this subchapter.

**(h) Cross references**

(1) For time return deemed filed and tax considered paid, see section 6513.

(2) For limitations with respect to certain credits against estate tax, see sections 2011(c), 2014(b), and 2015.

(3) For limitations in case of floor stocks refunds, see section 6412.

(4) For a period of limitations for credit or refund in the case of joint income returns after separate returns have been filed, see section 6013(b)(3).

(5) For limitations in case of payments under section 6420 (relating to gasoline used on farms), see section 6420(b).

(6) For limitations in case of payments under section 6421 (relating to gasoline used for certain non-highway purposes or by local transit systems), see section 6421(d).

(7) For a period of limitations for refund of an overpayment of penalties imposed under section 6694 or 6695, see section 6696(d)(2).

(Aug. 16, 1954, ch. 736, 68A Stat. 808; Apr. 2, 1956, ch. 160, §4(e), 70 Stat. 91; June 29, 1956, ch. 462, title II, §208(e)(6), 70 Stat. 397; Sept. 2, 1958, Pub. L. 85-866, title I, §82, 72 Stat. 1663; Sept. 16, 1959, Pub. L. 86-280, §1(a), 73 Stat. 563; Oct. 11, 1962, Pub. L. 87-794, title III, §317(d), 76 Stat. 891; Oct. 16, 1962, Pub. L. 87-834, §2(e)(2), 76 Stat. 971; Feb. 26, 1964, Pub. L. 88-272, title II, §§232(d), 239, 78 Stat. 111, 128; Sept. 2, 1964, Pub. L. 88-571, §3(c), 78 Stat. 858; Nov. 8, 1965, Pub. L. 89-331, §9(c), 79 Stat. 1278; Dec. 27, 1967, Pub. L. 90-225, §2(d), 81 Stat. 731; Dec. 30, 1969, Pub. L. 91-172, title I, §101(h), title III, §311(d)(3), title V, §512(e)(2), 83 Stat. 525, 588, 640; Dec. 10, 1971, Pub. L. 92-178, title VI, §601(d)(2), 85 Stat. 558; Sept. 2, 1974, Pub. L. 93-406, title IV, §4401(b), formerly §4081(b), 88 Stat. 1034, renumbered §4401(b), Sept. 26, 1980, Pub. L. 96-364, title I, §108(a), 94 Stat. 1267; Oct. 4, 1976, Pub. L. 94-455, title XII, §1203(h)(3), title XIX, §1906(a)(33), title XXI, §2107(g)(2)(B), 90 Stat. 1694, 1829, 1904; May 23, 1977, Pub. L. 95-30, title II, §202(d)(4)(B), 91 Stat. 149; Nov. 6, 1978, Pub. L. 95-600, title II, §212(b)(1), title VII, §703(p)(3), 92 Stat. 2819, 2944; Nov. 10, 1978, Pub. L. 95-628, §8(a), (b), 92 Stat.

3630, 3631; Apr. 1, 1980, Pub. L. 96-222, title I, §§102(a)(2)(B), 108(b)(1)(B), 94 Stat. 208, 226; Apr. 2, 1980, Pub. L. 96-223, title I, §101(g)(2), 94 Stat. 254; Dec. 24, 1980, Pub. L. 96-598, §1(c), 94 Stat. 3486; Aug. 13, 1981, Pub. L. 97-34, title II, §221(b)(2)(A), title III, §331(d)(2)(A), 95 Stat. 247, 295; Sept. 3, 1982, Pub. L. 97-248, title IV, §402(c)(7), 96 Stat. 667; July 18, 1984, Pub. L. 98-369, div. A, title I, §163(b)(2), title II, §211(b)(25), title IV, §474(r)(40), title VII, §§714(p)(2)(G), 735(c)(14), div. B, title VI, §2663(j)(5)(F), 98 Stat. 698, 757, 847, 965, 984, 1171; Oct. 22, 1986, Pub. L. 99-514, title I, §141(b)(3), title II, §231(d)(3)(I), title XVIII, §1847(b)(15), 100 Stat. 2117, 2180, 2857; Aug. 23, 1988, Pub. L. 100-418, title I, §1941(b)(2)(I), 102 Stat. 1323; Nov. 10, 1988, Pub. L. 100-647, title I, §§1017(c)(11), 1018(u)(21), (51), 102 Stat. 3577, 3591, 3593; Nov. 5, 1990, Pub. L. 101-508, title XI, §11801(c)(17)(B), (22)(C), 104 Stat. 1388-527, 1388-528; Aug. 15, 1994, Pub. L. 103-296, title I, §108(h)(8), 108 Stat. 1487.)

REFERENCES IN TEXT

Section 218 of the Social Security Act, referred to in subsec. (d)(5), is classified to section 418 of Title 42, The Public Health and Welfare.

Section 4045 of the Employee Retirement Income Security Act of 1974, referred to in subsec. (d)(6), is classified to section 1345 of Title 29, Labor.

AMENDMENTS

1994—Subsec. (d)(5). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services”.

1990—Subsec. (d)(2)(A). Pub. L. 101-508, §11801(c)(17)(B), struck out before period at end of first sentence “; except that with respect to an overpayment attributable to the creation of, or an increase in a net operating loss carryback as a result of the elimination of excessive profits by a renegotiation (as defined in section 1481(a)(1)(A)), the period shall not expire before the expiration of the 12th month following the month in which the agreement or order for the elimination of such excessive profits becomes final”.

Subsec. (e). Pub. L. 101-508, §11801(c)(22)(C), struck out subsec. (e) which related to special rules in case of manufactured sugar either exported, used as livestock feed, or for distillation or production of alcohol.

1988—Subsec. (d)(4)(C). Pub. L. 100-647, §1018(u)(21), made technical correction to directory language of Pub. L. 99-514, §231(d)(3)(I), see 1986 Amendment note below.

Subsec. (f). Pub. L. 100-647, §1018(u)(51), substituted “similar taxes” for “certain chapter 43 taxes” in heading, and “section 4912, chapter 42,” for “chapter 42” in text.

Subsec. (h). Pub. L. 100-418, §1941(b)(2)(I), redesignated subsec. (i) as (h) and struck out former subsec. (h) which related to special rules for windfall profit taxes.

Subsec. (i). Pub. L. 100-418, §1941(b)(2)(I), redesignated subsec. (i) as (h).

Subsec. (i)(6). Pub. L. 100-647, §1017(c)(11), substituted “section 6421(d)” for “section 6421(c)”.

1986—Subsec. (d)(2)(B). Pub. L. 99-514, §141(b)(3), amended subpar. (B) generally, restating cl. (i) as cls. (i), (ii), and (iii) and striking out former cl. (ii) which read as follows: “A claim for credit or refund for a computation year (as defined in section 1302(c)(1)) shall be determined to relate to an overpayment attributable to a net operating loss carryback or a capital loss carryback, as the case may be, when such carryback relates to any base period year (as defined in section 1302(c)(3)).”

Subsec. (d)(4)(C). Pub. L. 99-514, §231(d)(3)(I), as amended by Pub. L. 100-647, §1018(u)(21), struck out “and any research credit carryback under section 30(g)(2)” after “under section 39”.

Subsec. (h)(1). Pub. L. 99-514, §1847(b)(15)(A), substituted “section 6501(m)(1)(B)” for “section 6501(q)(1)(B)”.

Subsec. (h)(2). Pub. L. 99-514, §1847(b)(15)(B), substituted “section 6501(m)(2)(B)” for “section 6501(q)(2)(B)”.

1984—Subsec. (d)(4)(C). Pub. L. 98-369, §474(r)(40), substituted “business carryback under section 39 and any research credit carryback under section 30(g)(2)” for “investment credit carryback, work incentive program credit carryback, new employee credit carryback, research credit carryback, and employee stock ownership credit carryback”.

Subsec. (d)(5). Pub. L. 98-369, §2663(j)(5)(F), substituted “Secretary of Health and Human Services” for “Secretary of Health, Education, and Welfare”.

Subsec. (d)(6), (7). Pub. L. 98-369, §211(b)(25), redesignated par. (7) as (6) and struck out former par. (6) relating to a special period of limitation with respect to reduction of policyholders surplus account of life insurance companies.

Subsec. (f). Pub. L. 98-369, §163(b)(2), substituted “section 6501(l)(1)” for “section 6501(n)(1)”.

Subsec. (h)(3). Pub. L. 98-369, §714(p)(2)(G), amended par. (3) generally. Prior to amendment par. (3) related to partnership items of federally registered partnerships and provided that under regulations prescribed by the Secretary, rules similar to the rules of subsection (g) shall apply to the tax imposed by section 4986.

Subsecs. (i), (j). Pub. L. 98-369, §735(c)(14), redesignated subsec. (j) as (i) and struck out former subsec. (i) which related to a special rule for certain tread rubber tax credits or refunds.

1982—Subsec. (g). Pub. L. 97-248 substituted “Special rule for claims with respect to partnership items” for “Special rule for partnership items of federally registered partnerships” in heading and, in text, substituted provisions that, in the case of any tax imposed by subtitle A with respect to any person which is attributable to any partnership item (as defined in section 6231(a)(3)), the provisions of section 6227 and subsecs. (c) and (d) of section 6230 shall apply in lieu of the provisions of this subchapter for provisions that (1) in the case of any tax imposed by subtitle A with respect to any person, the period for filing a claim for credit or refund of any overpayment attributable to any partnership item of a federally registered partnership would not expire before the later of (A) the date which was 4 years after the date prescribed by law (including extensions thereof) for filing the partnership return for the partnership taxable year in which the item arose, or (B) if an agreement under the provisions of section 6501(c)(4) extending the period for the assessment of any deficiency attributable to such partnership item was made before the date specified in subpar. (A), the date 6 months after the expiration of such extension, with the amount of the credit or refund allowed to exceed the portion of the tax paid within the period provided in subsec. (b)(2) or (c), whichever was applicable, and (2) for purposes of this subsec., the terms “partnership item” and “federally registered partnership” would have the same meanings as such terms had when used in section 6501(o).

1981—Subsec. (d)(4)(C). Pub. L. 97-34, §331(d)(2)(A), inserted reference to employee stock ownership credit carryback.

Pub. L. 97-34, §221(b)(2)(A), inserted reference to research credit carryback.

1980—Subsec. (f). Pub. L. 96-222, §108(b)(1)(B), inserted in heading “and certain chapter 43” after “chapter 42”, and in text “or section 4975” after “chapter 42”.

Subsec. (g)(2). Pub. L. 96-222, §102(a)(2)(B), substituted “section 6501(o)” for “section 6501(q)”.

Subsec. (h). Pub. L. 96-223 added subsec. (h) and redesignated former subsec. (h) as (i).

Subsec. (i). Pub. L. 96-598 added subsec. (i) and redesignated former subsec. (i) as (j).

Pub. L. 96-223 redesignated former subsec. (h) as (i).

Subsec. (j). Pub. L. 96-598 redesignated former subsec. (i) as (j).

1978—Subsec. (d)(2)(A). Pub. L. 95-628, §8(a), substituted “3 years after the time prescribed by law for filing the return (including extensions thereof) for” for “with the expiration of the 15th day of the 40th month (or the 39th month, in the case of a corporation) following the end of”.

Pub. L. 95-600, §703(p)(3), struck out provisions relating to the period of limitations with respect to an overpayment attributable to a net operating loss carryback to any year on account of a certification issued to the taxpayer under section 317 of the Trade Expansion Act of 1962.

Subsec. (d)(4). Pub. L. 95-628, §8(b)(1), substituted in heading “certain credit carrybacks” for “investment credit carrybacks”, in subpar. (A), substituted “a credit carryback” for “an investment credit carryback”, “period shall be that period which ends 3 years after the time prescribed by law for filing the return (including extensions thereof) for the taxable year of the unused credit which results in such carryback” for “period shall be that period which ends with the expiration of the 15th day of the 40th month (or 39th month, in the case of a corporation) following the end of the taxable year of the unused investment credit which results in such carryback”, and “(or, with respect to any portion of a credit carryback from a taxable year attributable to a net operating loss carryback, capital loss carryback, or other credit carryback from a subsequent taxable year, the period shall be that period which ends 3 years after the time prescribed by law for filing the return, including extensions thereof, for such subsequent taxable year)” for “(or, with respect to any portion of an investment credit carryback from a taxable year attributable to a net operating loss carryback or a capital loss carryback from a subsequent taxable year, the period shall be that period which ends with the expiration of the 15th day of the 40th month, or 39th month, in the case of a corporation, following the end of such subsequent taxable year)”, in subpar. (B), substituted “a credit carryback” for “an investment credit carryback”, “any credit” for “the investment credit”, and “affected by a credit carryback” for “affected by a carryback”; and added subpar. (C).

Subsec. (d)(7). Pub. L. 95-628, §8(b)(2), redesignated par. (8) as (7). Former par. (7), which provided for a special period of limitation with respect to work incentive program credit carrybacks, was struck out.

Subsec. (d)(8). Pub. L. 95-628, §8(b)(2)(B), redesignated par. (8) as (7).

Subsec. (d)(9). Pub. L. 95-628, §8(b)(2)(A), struck out par. (9) which provided for a special period of limitation with respect to new employee credit carrybacks.

Subsecs. (g), (h). Pub. L. 95-600, §212(b)(1), added subsec. (g) and redesignated former subsec. (g) as (h).

1977—Subsec. (d)(9). Pub. L. 95-30 added par. (9).

1976—Subsec. (d)(2)(A)(ii). Pub. L. 94-455, §1906(a)(33)(A), struck out “September 1, 1959, or” after “shall not expire before” and “, whichever is the later” after “profits becomes final”.

Subsec. (d)(5). Pub. L. 94-455, §1906(a)(33)(B), struck out “the later of the following dates: (A) after “filed on or before” and “, or (B) December 31, 1965” after “Health, Education, and Welfare”.

Subsec. (d)(7). Pub. L. 94-455, §2107(g)(2)(B), inserted “, an investment credit carryback,” after “net operating loss carryback”.

Subsec. (g)(7). Pub. L. 94-455, §1203(h)(3), added par. (7).

1974—Subsec. (d)(8). Pub. L. 93-406 added par. (8).

1971—Subsec. (d)(7). Pub. L. 92-178 added par. (7).

1969—Subsec. (d)(2). Pub. L. 91-172, §512(e)(2)(A), substituted “loss or capital loss carrybacks” for “loss carrybacks” in heading.

Subsec. (d)(2)(A). Pub. L. 91-172, §512(e)(2)(B), (C), substituted “loss carryback or a capital loss carryback” for “loss carryback” and “operating loss or net capital loss which” for “operating loss which”.

Subsec. (d)(2)(B)(i). Pub. L. 91-172, §512(e)(2)(D), (E), substituted “loss carryback or a capital loss carryback” for “loss carryback” and inserted reference to short-term capital loss.

Subsec. (d)(2)(B)(ii). Pub. L. 91-172, §§311(d)(3), 512(e)(2)(F), substituted references to section “1302(c)(1)” and “1302(c)(3)” for section “1302(e)(1)” and “1302(e)(3)”, respectively, and substituted “loss carryback or a capital loss carryback, as the case may be,” for “loss carryback”.

Subsec. (d)(4)(A). Pub. L. 91-172, §512(e)(2)(G), substituted “loss carryback or a capital loss carryback” for “loss carryback”.

Subsecs. (f), (g). Pub. L. 91-172, §101(h), added subsec. (f) and redesignated former subsec. (f) as (g).

1967—Subsec. (d)(4)(A). Pub. L. 90-225 inserted “(or, with respect to any portion of an investment credit carryback from a taxable year attributable to a net operating loss carryback from a subsequent taxable year, the period shall be that period which ends with the expiration of the 15th day of the 40th month, or 39th month, in the case of a corporation, following the end of such subsequent taxable year)” after “the unused investment credit which results in such carryback”.

1965—Subsec. (e)(1). Pub. L. 89-331 inserted “or production” after “distillation” in heading.

1964—Subsec. (d)(6). Pub. L. 88-571 added par. (6).

Pub. L. 88-272 designated existing provisions as clause (i) and added clause (ii) in par. (2)(B), and added par. (5).

1962—Subsec. (d)(2)(A). Pub. L. 87-794 inserted provisions stating that, with respect to an overpayment attributable to a net operating loss carryback to any year on account of a certification under section 317 of the Trade Expansion Act of 1962, the period of limitations shall not expire before the expiration of the sixth month following the month in which such certification is issued to the taxpayer.

Subsec. (d)(4). Pub. L. 87-834 added par. (4).

1959—Subsec. (d)(2)(A). Pub. L. 86-280 inserted in first sentence exception with respect to overpayment as a result of elimination of excess profits by renegotiation.

1958—Subsec. (a). Pub. L. 85-866, §82(a), struck out from first sentence “required to be” after “3 years from the time the return was”, and “(determined without regard to any extension of time)” before “or 2 years”.

Subsec. (b)(2)(A). Pub. L. 85-866, §82(b), substituted “Limit where claim not filed within 3-year period” for “Limit to amount paid within years” in heading, and in text substituted “within the period,” for “within the 3 years”, inserted “equal to 3 years plus the period of any extension of time for filing the return” and struck out provision that if the tax was required to be paid by means of a stamp, the amount of the credit or refund shall not exceed the portion of the tax paid within the 3 years immediately preceding the filing of the claim.

Subsec. (b)(2)(B). Pub. L. 85-866, §82(c), substituted “Limit where claim not filed within 3-year period” for “Limit to amount paid within 2 years” in heading.

Subsec. (d)(2)(A). Pub. L. 85-866, §82(d), substituted in first sentence “15th day of the 40th month (or 39th month, in the case of a corporation)” for “15th day of the 39th month”.

1956—Subsec. (f)(5). Act Apr. 2, 1956, added par. (5).

Subsec. (f)(6). Act June 29, 1956, added par. (6).

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 141(b)(3) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986,

see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Amendment by section 231(d)(3)(I) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1985, see section 231(g) of Pub. L. 99-514, set out as a note under section 41 of this title.

Amendment by section 1847(b)(15) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 163(b)(2) of Pub. L. 98-369 applicable to expenditures with respect to which the second taxable year described in section 118(b)(2)(B) of this title ends after Dec. 31, 1984, see section 163(c) of Pub. L. 98-369, set out as a note under section 118 of this title.

Amendment by section 211(b)(25) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

Amendment by section 474(r)(40) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 714(p)(2)(G) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Amendment by section 735(c)(14) of Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

Amendment by section 2663(j)(5)(F) of Pub. L. 98-369 effective July 18, 1984, but not to be construed as changing or affecting any right, liability, status or interpretation which existed (under the provisions of law involved) before that date, see section 2664(b) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 221(b)(2)(A) of Pub. L. 97-34 applicable to amounts paid or incurred after June 30, 1981, see section 221(d) of Pub. L. 97-34, as amended, set out as an Effective Date note under section 41 of this title.

Amendment by section 331(d)(2)(A) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 339 of Pub. L. 97-34, set out as a note under section 401 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENTS

Amendment by Pub. L. 96-598 effective on first day of first calendar month which begins more than 10 days after Dec. 24, 1980, see section 1(e) of Pub. L. 96-598, set out as a note under section 4071 of this title.

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

Amendment by section 102(a)(2)(B) of Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

Amendment by section 108(b)(1)(B) of Pub. L. 96-222 effective as if included in the provisions of the Black Lung Benefits Revenue Act of 1977, Pub. L. 95-227, see section 108(b)(4) of Pub. L. 96-222, set out as a note under section 192 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Section 8(d) of Pub. L. 95-628 provided that: "The amendments made by this section [amending this section and sections 6501, 6601, and 6611 of this title] shall apply to carrybacks arising in taxable years beginning after the date of the enactment of this Act [Nov. 10, 1978]."

Amendment by section 212(b)(1) of Pub. L. 95-600 applicable to partnership items arising in partnership taxable years beginning after Dec. 31, 1978, see section 212(c) of Pub. L. 95-600, set out as a note under section 6501 of this title.

Amendment by section 703(p)(3) of Pub. L. 95-600 applicable with respect to losses sustained in taxable years ending Nov. 6, 1978, see section 703(p)(4) of Pub. L. 95-600, set out as a note under section 172 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 44B of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1203(h)(3) of Pub. L. 94-455 applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as a note under section 7701 of this title.

Amendment by section 1906(a)(33) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

Amendment by section 2107(g)(2)(B) of Pub. L. 94-455 applicable to parts and accessories sold after Oct. 4, 1976, see section 2108(b) of Pub. L. 94-455, set out as a note under section 6416 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 effective Sept. 2, 1974, with exceptions specified in section 1461(b), (c) of Title 29, Labor, see section 1461(a) of Title 29.

#### EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-178 applicable to taxable years beginning after Dec. 31, 1971, see section 601(f) of Pub. L. 92-178, set out as a note under section 381 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 101(h) of Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Amendment by section 311(d)(3) of Pub. L. 91-172 applicable with respect to computation years (within the meaning of section 1302(c)(1) of this title) beginning after Dec. 31, 1969, and to base period years (within the meaning of section 1302(c)(3) of this title) applicable to such computation years, see section 311(e) of Pub. L. 91-172, set out as a note under section 1301 of this title.

Amendment by section 512(e)(2) of Pub. L. 91-172 applicable with respect to net capital losses sustained in taxable years beginning after Dec. 31, 1969, see section 512(g) of Pub. L. 91-172, set out as a note under section 1212 of this title.

#### EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-225 applicable with respect to investment credit carrybacks attributable to net operating loss carrybacks from taxable years ending after July 31, 1967, see section 2(g) of Pub. L. 90-225, set out as a note under section 46 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-331 effective Nov. 8, 1965, see section 14 of Pub. L. 89-331.

#### EFFECTIVE DATE OF 1964 AMENDMENTS

Amendment by Pub. L. 88-571 effective, with respect to amounts added to policyholders surplus accounts, for taxable years beginning after Dec. 31, 1958, see section 3(f) of Pub. L. 88-571, set out as a note under section 815 of this title.

Amendment by Pub. L. 88-272, applicable to taxable years beginning after Dec. 31, 1964, see section 232(g) of Pub. L. 88-272, set out as an Effective Date note under section 1301 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-834 applicable with respect to taxable years ending after Dec. 31, 1961, see section 2(h) of Pub. L. 87-834, set out as an Effective Date note under section 46 of this title.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Section 1(c) of Pub. L. 86-280, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided in part that: "The amendment made by subsection (a) [amending this section] shall apply with respect to claims for credit or refund resulting from the elimination of excessive profits by renegotiation to which section 6511(d)(2) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] applies."

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

#### EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [ §§1101-1147 and 1171-1177] or title XVIII [ §§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### EXTENSION OF TIME FOR FILING CLAIMS FOR TAX REFUNDS

Section 96 of Pub. L. 85-866 authorized refunds and credits for tax overpayments for any taxable year beginning after Dec. 31, 1953, and ending after Aug. 16, 1954, based upon business, trade, or education expenses, if the proper claim were filed on or before Sept. 2, 1958, or within 60 days thereafter.

## CROSS REFERENCES

Credit for State death taxes against estate tax, see section 2011 of this title.

Limitations as to tax refunds on tobacco, cigars, cigarettes, etc., see section 5705 of this title.

Period of limitation on action by taxpayer for refund, see section 6532 of this title.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 815, 2011, 2014, 6013, 6501, 6512, 6513, 6601, 6611, 6901 of this title.

**§ 6512. Limitations in case of petition to Tax Court****(a) Effect of petition to Tax Court**

If the Secretary has mailed to the taxpayer a notice of deficiency under section 6212(a) (relating to deficiencies of income, estate, gift, and certain excise taxes) and if the taxpayer files a petition with the Tax Court within the time prescribed in section 6213(a) (or 7481(c) with respect to a determination of statutory interest or section 7481(d) solely with respect to a determination of estate tax by the Tax Court), no credit or refund of income tax for the same taxable year, of gift tax for the same calendar year or calendar quarter, of estate tax in respect of the taxable estate of the same decedent, or of tax imposed by chapter 41, 42, 43, or 44 with respect to any act (or failure to act) to which such petition relates, in respect of which the Secretary has determined the deficiency shall be allowed or made and no suit by the taxpayer for the recovery of any part of the tax shall be instituted in any court except—

(1) As to overpayments determined by a decision of the Tax Court which has become final; and

(2) As to any amount collected in excess of an amount computed in accordance with the decision of the Tax Court which has become final; and

(3) As to any amount collected after the period of limitation upon the making of levy or beginning a proceeding in court for collection has expired; but in any such claim for credit or refund or in any such suit for refund the decision of the Tax Court which has become final, as to whether such period has expired before the notice of deficiency was mailed, shall be conclusive,<sup>1</sup> and

(4) As to overpayments attributable to partnership items, in accordance with subchapter C of chapter 63.

**(b) Overpayment determined by Tax Court****(1) Jurisdiction to determine**

Except as provided by paragraph (3) and by section 7463, if the Tax Court finds that there is no deficiency and further finds that the taxpayer has made an overpayment of income tax for the same taxable year, of gift tax for the same calendar year, or calendar quarter, of estate tax in respect of the taxable estate of the same decedent, or of tax imposed by chapter 41, 42, 43, or 44 with respect to any act (or failure to act) to which such petition relates, in respect of which the Secretary determined the deficiency, or finds that there is a deficiency

but that the taxpayer has made an overpayment of such tax, the Tax Court shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Tax Court has become final, be credited or refunded to the taxpayer.

**(2) Jurisdiction to enforce**

If, after 120 days after a decision of the Tax Court has become final, the Secretary has failed to refund the overpayment determined by the Tax Court, together with the interest thereon as provided in subchapter B of chapter 67, then the Tax Court, upon motion by the taxpayer, shall have jurisdiction to order the refund of such overpayment and interest.

**(3) Limit on amount of credit or refund**

No such credit or refund shall be allowed or made of any portion of the tax unless the Tax Court determines as part of its decision that such portion was paid—

(A) after the mailing of the notice of deficiency,

(B) within the period which would be applicable under section 6511(b)(2), (c), or (d), if on the date of the mailing of the notice of deficiency a claim had been filed (whether or not filed) stating the grounds upon which the Tax Court finds that there is an overpayment, or

(C) within the period which would be applicable under section 6511(b)(2), (c), or (d), in respect of any claim for refund filed within the applicable period specified in section 6511 and before the date of the mailing of the notice of deficiency—

(i) which had not been disallowed before that date,

(ii) which had been disallowed before that date and in respect of which a timely suit for refund could have been commenced as of that date, or

(iii) in respect of which a suit for refund had been commenced before that date and within the period specified in section 6532.

**(c) Cross references**

(1) For provisions allowing determination of tax in title 11 cases, see section 505(a) of title 11 of the United States Code.

(2) For provision giving the Tax Court jurisdiction to award reasonable litigation costs in proceedings to enforce an overpayment determined by such court, see section 7430.

(Aug. 16, 1954, ch. 736, 68A Stat. 811; Oct. 23, 1962, Pub. L. 87-870, § 4, 76 Stat. 1161; Dec. 30, 1969, Pub. L. 91-172, title I, § 101(j)(47), (48), title IX, § 960(b), 83 Stat. 531, 734; Dec. 31, 1970, Pub. L. 91-614, title I, § 102(d)(9), 84 Stat. 1842; Sept. 2, 1974, Pub. L. 93-406, title II, § 1016(a)(16), 88 Stat. 930; Oct. 4, 1976, Pub. L. 94-455, title XIII, § 1307(d)(2)(F)(vii), title XVI, § 1605(b)(9), title XIX, § 1906(b)(13)(A), 90 Stat. 1728, 1755, 1834; Nov. 6, 1978, Pub. L. 95-600, title II, § 212(b)(2), 92 Stat. 2819; Apr. 2, 1980, Pub. L. 96-223, title I, § 101(f)(6), 94 Stat. 253; Dec. 24, 1980, Pub. L. 96-589, § 6(d)(3), 94 Stat. 3408; Sept. 3, 1982, Pub. L. 97-248, title IV, § 402(c)(8), (9), 96 Stat. 668; Aug. 23, 1988, Pub. L. 100-418, title I, § 1941(b)(2)(J), (K), 102 Stat. 1323; Nov. 10, 1988, Pub. L. 100-647, title VI, §§ 6244(a), (b)(2), 6246(b)(1), 6247(b)(1), 102 Stat. 3750-3752.)

<sup>1</sup> So in original. The comma probably should be a semicolon.

## AMENDMENTS

1988—Subsec. (a). Pub. L. 100-647, § 6247(b)(1), substituted “interest or section 7481(d) solely with respect to a determination of estate tax by the Tax Court)” for “interest”).

Pub. L. 100-647, § 6246(b)(1), inserted “(or 7481(c) with respect to a determination of statutory interest)” after “section 6213(a)”.

Pub. L. 100-418, § 1941(b)(2)(J), substituted “or of tax imposed by chapter 41” for “of tax imposed by chapter 41” and struck out “, or of tax imposed by chapter 45 for the same taxable period” after “to which such petition relates”.

Subsec. (b)(1). Pub. L. 100-647, § 6244(a), substituted “paragraph (3)” for “paragraph (2)”.

Pub. L. 100-418, § 1941(b)(2)(K), substituted “or of tax imposed by chapter 41” for “of tax imposed by chapter 41” and struck out “, or of tax imposed by chapter 45 for the same taxable period” after “to which such petition relates”.

Subsec. (b)(2), (3). Pub. L. 100-647, § 6244(a), added par. (2) and redesignated former par. (2) as (3).

Subsec. (c). Pub. L. 100-647, § 6244(b)(2), substituted “references” for “reference” in heading, designated existing provisions as par. (1), and added par. (2).

1982—Subsec. (a)(4). Pub. L. 97-248, § 402(c)(8), added par. (4).

Subsec. (b)(2). Pub. L. 97-248, § 402(c)(9), substituted “(c), or (d)” for “(c), (d), or (g)” wherever appearing.

1980—Subsec. (a). Pub. L. 96-223, § 101(f)(6)(A), substituted “certain excise taxes” for “chapter 41, 42, 43, or 44 taxes” and “decendent, of tax imposed” for “decendent, or of tax imposed” and inserted “, or of tax imposed by chapter 45 for the same taxable period” after “to which such petition relates” in provisions preceding par. (1).

Subsec. (b)(1). Pub. L. 96-223, § 101(f)(6)(B), substituted “of tax imposed by chapter 41” for “or of tax imposed by chapter 41” and inserted “, or of tax imposed by chapter 45 for the same taxable period” after “to which such petition relates”.

Subsec. (c). Pub. L. 96-589 added subsec. (c).

1978—Subsec. (b)(2). Pub. L. 95-600 substituted “(c), (d), or (g)” for “(c), or (d)” wherever appearing.

1976—Subsecs. (a), (b)(1). Pub. L. 94-455 substituted reference to chapter 41, 42, 43, or 44 for reference to chapter 42 or 43 and reference to Secretary for reference to Secretary or his delegate.

1974—Subsec. (a). Pub. L. 93-406 inserted reference to chapter 43 in provisions preceding par. (1).

Subsec. (b)(1). Pub. L. 93-406 inserted reference to chapter 43.

1970—Pub. L. 91-614 substituted “the same calendar year or calendar quarter” for “the same calendar year” in two places.

1969—Subsec. (a). Pub. L. 91-172, § 101(j)(47), inserted references to chapter 42 taxes.

Subsec. (b)(1). Pub. L. 91-172, §§ 101(j)(48), 960(b), inserted reference to chapter 42 taxes and inserted reference to the exception to the Tax Court’s jurisdiction provided for in par. (2) and in section 7463 of this title.

1962—Subsec. (b)(2)(C). Pub. L. 87-870 added subpar. (C).

## EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by section 6244(a), (b)(2) of Pub. L. 100-647 applicable to overpayments determined by the Tax Court which have not been refunded by the 90th day after Nov. 10, 1988, see section 6244(c) of Pub. L. 100-647, set out as a note under section 6214 of this title.

Section 6246(c) of Pub. L. 100-647 provided that: “The amendments made by this section [amending this section and section 7481 of this title] shall apply to assessments of deficiencies redetermined by the Tax Court made after the date of the enactment of this Act [Nov. 10, 1988].”

Section 6247(c) of Pub. L. 100-647 provided that: “The amendments made by this section [amending this section and section 7481 of this title] shall be effective

with respect to Tax Court cases for which the decision is not final on the date of the enactment of this Act [Nov. 10, 1988].”

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

## EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

## EFFECTIVE DATE OF 1980 AMENDMENTS

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

## EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 applicable to partnership items arising in partnership taxable years beginning after Dec. 31, 1978, see section 212(c) of Pub. L. 95-600, set out as a note under section 6501 of this title.

## EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1307(d)(2)(F)(vii) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1976, see section 1307(e) of Pub. L. 94-455, set out as a note under section 501 of this title.

## EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

## EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

## EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 101(j)(47), (48) of Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Amendment by section 960(b) of Pub. L. 91-172 effective one year after Dec. 30, 1969, see section 962(e) of Pub. L. 91-172, set out as an Effective Date note under section 7463 of this title.

## CROSS REFERENCES

Credit for state death taxes against estate tax, see section 2011 of this title.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 2011, 2014, 6212, 6213, 6214, 6513, 7463, 7481 of this title.

### § 6513. Time return deemed filed and tax considered paid

#### (a) Early return or advance payment of tax

For purposes of section 6511, any return filed before the last day prescribed for the filing

thereof shall be considered as filed on such last day. For purposes of section 6511(b)(2) and (c) and section 6512, payment of any portion of the tax made before the last day prescribed for the payment of the tax shall be considered made on such last day. For purposes of this subsection, the last day prescribed for filing the return or paying the tax shall be determined without regard to any extension of time granted the taxpayer and without regard to any election to pay the tax in installments.

**(b) Prepaid income tax**

For purposes of section 6511 or 6512—

(1) Any tax actually deducted and withheld at the source during any calendar year under chapter 24 shall, in respect of the recipient of the income, be deemed to have been paid by him on the 15th day of the fourth month following the close of his taxable year with respect to which such tax is allowable as a credit under section 31.

(2) Any amount paid as estimated income tax for any taxable year shall be deemed to have been paid on the last day prescribed for filing the return under section 6012 for such taxable year (determined without regard to any extension of time for filing such return).

(3) Any tax withheld at the source under chapter 3 shall, in respect of the recipient of the income, be deemed to have been paid by such recipient on the last day prescribed for filing the return under section 6012 for the taxable year (determined without regard to any extension of time for filing) with respect to which such tax is allowable as a credit under section 1462. For this purpose, any exemption granted under section 6012 from the requirement of filing a return shall be disregarded.

**(c) Return and payment of social security taxes and income tax withholding**

Notwithstanding subsection (a), for purposes of section 6511 with respect to any tax imposed by chapter 3, 21, or 24—

(1) If a return for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such succeeding calendar year; and

(2) If a tax with respect to remuneration or other amount paid during any period ending with or within a calendar year is paid before April 15 of the succeeding calendar year, such tax shall be considered paid on April 15 of such succeeding calendar year.

**(d) Overpayment of income tax credited to estimated tax**

If any overpayment of income tax is, in accordance with section 6402(b), claimed as a credit against estimated tax for the succeeding taxable year, such amount shall be considered as a payment of the income tax for the succeeding taxable year (whether or not claimed as a credit in the return of estimated tax for such succeeding taxable year), and no claim for credit or refund of such overpayment shall be allowed for the taxable year in which the overpayment arises.

**(e) Payments of Federal unemployment tax**

Notwithstanding subsection (a), for purposes of section 6511 any payment of tax imposed by

chapter 23 which, pursuant to section 6157, is made for a calendar quarter or other period within a calendar year shall, if made before the last day prescribed for filing the return for the calendar year (determined without regard to any extension of time for filing), be considered made on such last day.

(Aug. 16, 1954, ch. 736, 68A Stat. 812; Nov. 13, 1966, Pub. L. 89-809, title I, §105(f)(1), (2), 80 Stat. 1567, 1568; Aug. 7, 1969, Pub. L. 91-53, §2(d), 83 Stat. 92; Aug. 12, 1983, Pub. L. 98-76, title II, §231(b)(2)(C), 97 Stat. 429; Nov. 10, 1988, Pub. L. 100-647, title VII, §7106(c)(4), 102 Stat. 3774.)

AMENDMENTS

1988—Subsec. (e). Pub. L. 100-647 struck out last sentence which read as follows: “Notwithstanding subsection (a), for purposes of section 6511, any payment of tax imposed by chapter 23A which, pursuant to section 6157, is made for a calendar quarter within a taxable period shall, if made before the last day prescribed for filing the return for the taxable period (determined without regard to any extension of time for filing), be considered made on such last day.”

1983—Subsec. (e). Pub. L. 98-76 inserted provisions that notwithstanding subsection (a), for purposes of section 6511, any payment of tax imposed by chapter 23A which, pursuant to section 6157, is made for a calendar quarter within a taxable period shall, if made before the last day prescribed for filing the return for the taxable period (determined without regard to any extension of time for filing), be considered made on such last day.

1969—Subsec. (e). Pub. L. 91-53 added subsec. (e).

1966—Subsec. (b). Pub. L. 89-809, §105(f)(1), designated existing provisions as pars. (1) and (2) and added par. (3).

Subsec. (c). Pub. L. 89-809, §105(f)(2), inserted reference to chapter 3 in provisions preceding par. (1) and “or other amount” after “remuneration” in par. (2).

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 applicable to remuneration paid after Dec. 31, 1988, see section 7106(d) of Pub. L. 100-647, set out as a note under section 3321 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to remuneration paid after June 30, 1986, see section 231(d) of Pub. L. 98-76, set out as an Effective Date note under section 3321 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-53 applicable with respect to calendar years beginning after Dec. 31, 1969, see section 4(a) of Pub. L. 91-53, set out as an Effective Date note under section 6157 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 effective Nov. 13, 1966, see section 105(f)(4) of Pub. L. 89-809, set out as a note under section 6501 of this title.

CROSS REFERENCES

Time and place for paying tax shown on return, see section 6151 of this title.

Timely mailing treated as timely filing, see section 7502 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6511, 6531, 6611 of this title.

## § 6514. Credits or refunds after period of limitation

### (a) Credits or refunds after period of limitation

A refund of any portion of an internal revenue tax shall be considered erroneous and a credit of any such portion shall be considered void—

#### (1) Expiration of period for filing claim

If made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

#### (2) Disallowance of claim and expiration of period for filing suit

In the case of a claim filed within the proper time and disallowed by the Secretary, if the credit or refund was made after the expiration of the period of limitation for filing suit, unless within such period suit was begun by the taxpayer.

#### (3) Recovery of erroneous refunds

For procedure by the United States to recover erroneous refunds, see sections 6532(b) and 7405.

### (b) Credit after period of limitation

Any credit against a liability in respect of any taxable year shall be void if any payment in respect of such liability would be considered an overpayment under section 6401(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 812; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834.)

#### AMENDMENTS

1976—Subsec. (a)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7405 of this title.

## § 6515. Cross references

For limitations in case of—

(1) Deficiency dividends of a personal holding company, see section 547.

(2) Tentative carry-back adjustments, see section 6411.

(3) Service in a combat zone, etc., see section 7508.

(4) Suits for refund by taxpayers, see section 6532(a).

(5) Deficiency dividends of a regulated investment company or real estate investment trust, see section 860.

(6) Refunds or credits attributable to partnership items, see section 6227 and subsections (c) and (d) of section 6230.

(Aug. 16, 1954, ch. 736, 68A Stat. 813; Oct. 4, 1976, Pub. L. 94-455, title XVI, § 1601(f)(3), title XIX, § 1901(b)(36)(D), (37)(E), 90 Stat. 1746, 1802, 1803; Nov. 6, 1978, Pub. L. 95-600, title III, § 362(d)(4), 92 Stat. 2852; Sept. 3, 1982, Pub. L. 97-248, title IV, § 402(c)(10), 96 Stat. 668; Nov. 5, 1990, Pub. L. 101-508, title XI, § 11801(c)(17)(C), 104 Stat. 1388-528.)

#### AMENDMENTS

1990—Pub. L. 101-508 struck out par. (2) and redesignated the succeeding pars. accordingly, which was executed with respect to the succeeding pars. (consisting of pars. (3) to (7)) by redesignating such pars. as (2) to (6), respectively. Prior to amendment, par. (2) provided a cross reference to section 1481 for overpayment in certain renegotiations of war contracts.

1982—Par. (7). Pub. L. 97-248 added par. (7).

1978—Par. (6). Pub. L. 95-600 inserted “regulated investment company or” before “real estate investment trust” and substituted “section 860” for “section 859”. Notwithstanding the directory language that the amendment be made to par. (5), the amendment was executed to par. (6) to reflect the probable intent of Congress.

1976—Par. (1). Pub. L. 94-455, § 1901(b)(36)(D), (b)(37)(E), redesignated par. (3) as (1). Former par. (1), which referred to section 1321 for adjustments incident to involuntary liquidation of inventory, was struck out.

Par. (2). Pub. L. 94-455, § 1901(b)(37)(E), redesignated par. (4) as (2). Former par. (2), which referred to section 1335 for war loss recoveries where the prior benefit rule was elected, was struck out.

Pars. (3) to (7). Pub. L. 94-455, § 1901(b)(37)(E), redesignated pars. (3) to (7) as (1) to (5), respectively.

Par. (8). Pub. L. 94-455, § 1601(f)(3), added par. (8) which was redesignated par. (6) by section 1901(b)(37)(E) of Pub. L. 94-455.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 applicable with respect to determinations (as defined in section 860(e) of this title) after Nov. 6, 1978, see section 362(e) of Pub. L. 95-600, set out as an Effective Date note under section 860 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

For effective date of amendment by section 1601(f)(3) of Pub. L. 94-455, see section 1608(a) of Pub. L. 94-455, set out as a note under section 857 of this title.

Amendment by section 1901(b)(36)(D), (37)(E) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

## Subchapter C—Mitigation of Effect of Period of Limitations

Sec.

6521. Mitigation of effect of limitation in case of related taxes under different chapters.

## § 6521. Mitigation of effect of limitation in case of related taxes under different chapters

### (a) Self-employment tax and tax on wages

In the case of the tax imposed by chapter 2 (relating to tax on self-employment income) and the tax imposed by section 3101 (relating to tax on employees under the Federal Insurance Contributions Act)—

(1) If an amount is erroneously treated as self-employment income, or if an amount is erroneously treated as wages, and



(2) If the correction of the error would require an assessment of one such tax and the refund or credit of the other tax, and

(3) If at any time the correction of the error is authorized as to one such tax but is prevented as to the other tax by any law or rule of law (other than section 7122, relating to compromises),

then, if the correction authorized is made, the amount of the assessment, or the amount of the credit or refund, as the case may be, authorized as to the one tax shall be reduced by the amount of the credit or refund, or the amount of the assessment, as the case may be, which would be required with respect to such other tax for the correction of the error if such credit or refund, or such assessment, of such other tax were not prevented by any law or rule of law (other than section 7122, relating to compromises).

#### (b) Definitions

For purposes of subsection (a), the terms “self-employment income” and “wages” shall have the same meaning as when used in section 1402(b).

(Aug. 16, 1954, ch. 736, 68A Stat. 814.)

#### REFERENCES IN TEXT

The Federal Insurance Contributions Act, referred to in subsec. (a), is act Aug. 16, 1954, ch. 736, §§ 3101, 3102, 3111, 3112, 3121 to 3128, 68A Stat. 415, as amended, which is classified generally to chapter 21 (§ 3101 et seq.) of this title. For complete classification of this Act to the Code, see section 3128 of this title and Tables.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 3509 of this title.

### Subchapter D—Periods of Limitation in Judicial Proceedings

Sec.	
6531.	Periods of limitation on criminal prosecutions.
6532.	Periods of limitation on suits.
6533.	Cross references.

#### § 6531. Periods of limitation on criminal prosecutions

No person shall be prosecuted, tried, or punished for any of the various offenses arising under the internal revenue laws unless the indictment is found or the information instituted within 3 years next after the commission of the offense, except that the period of limitation shall be 6 years—

(1) for offenses involving the defrauding or attempting to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner;

(2) for the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof;

(3) for the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document);

(4) for the offense of willfully failing to pay any tax, or make any return (other than a return required under authority of part III of subchapter A of chapter 61) at the time or times required by law or regulations;

(5) for offenses described in sections 7206(1) and 7207 (relating to false statements and fraudulent documents);

(6) for the offense described in section 7212(a) (relating to intimidation of officers and employees of the United States);

(7) for offenses described in section 7214(a) committed by officers and employees of the United States; and

(8) for offenses arising under section 371 of Title 18 of the United States Code, where the object of the conspiracy is to attempt in any manner to evade or defeat any tax or the payment thereof.

The time during which the person committing any of the various offenses arising under the internal revenue laws is outside the United States or is a fugitive from justice within the meaning of section 3290 of Title 18 of the United States Code, shall not be taken as any part of the time limited by law for the commencement of such proceedings. (The preceding sentence shall also be deemed an amendment to section 3748(a) of the Internal Revenue Code of 1939, and shall apply in lieu of the sentence in section 3748(a) which relates to the time during which a person committing an offense is absent from the district wherein the same is committed, except that such amendment shall apply only if the period of limitations under section 3748 would, without the application of such amendment, expire more than 3 years after the date of enactment of this title, and except that such period shall not, with the application of this amendment, expire prior to the date which is 3 years after the date of enactment of this title.) Where a complaint is instituted before a commissioner of the United States within the period above limited, the time shall be extended until the date which is 9 months after the date of the making of the complaint before the commissioner of the United States. For the purpose of determining the periods of limitation on criminal prosecutions, the rules of section 6513 shall be applicable.

(Aug. 16, 1954, ch. 736, 68A Stat. 815.)

#### REFERENCES IN TEXT

Section 3748(a) of the Internal Revenue Code of 1939, referred to in text, was classified to section 3748(a) of former Title 26, Internal Revenue Code. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title. See, also, section 7851(a)(6)(B) of this title for applicability of section 3748 of former Title 26. See also section 7851(e) for provision that references in the 1986 Code to a provision of the 1939 Code, not then applicable, shall be deemed a reference to the corresponding provision of the 1986 Code, which is then applicable.

The date of enactment of this title, referred to in text, is Aug. 16, 1986 [formerly I.R.C. 1954], the date of enactment of the Internal Revenue Code of 1954.

#### CROSS REFERENCES

Period of limitation on criminal prosecution for non-capital offenses, see section 3282 of Title 18, Crimes and Criminal Procedure.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 982, 6038A, 7609 of this title.

**§ 6532. Periods of limitation on suits**

**(a) Suits by taxpayers for refund**

**(1) General rule**

No suit or proceeding under section 7422(a) for the recovery of any internal revenue tax, penalty, or other sum, shall be begun before the expiration of 6 months from the date of filing the claim required under such section unless the Secretary renders a decision thereon within that time, nor after the expiration of 2 years from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of the part of the claim to which the suit or proceeding relates.

**(2) Extension of time**

The 2-year period prescribed in paragraph (1) shall be extended for such period as may be agreed upon in writing between the taxpayer and the Secretary.

**(3) Waiver of notice of disallowance**

If any person files a written waiver of the requirement that he be mailed a notice of disallowance, the 2-year period prescribed in paragraph (1) shall begin on the date such waiver is filed.

**(4) Reconsideration after mailing of notice**

Any consideration, reconsideration, or action by the Secretary with respect to such claim following the mailing of a notice by certified mail or registered mail of disallowance shall not operate to extend the period within which suit may be begun.

**(5) Cross reference**

**For substitution of 120-day period for the 6-month period contained in paragraph (1) in a title 11 case, see section 505(a)(2) of title 11 of the United States Code.**

**(b) Suits by United States for recovery of erroneous refunds**

Recovery of an erroneous refund by suit under section 7405 shall be allowed only if such suit is begun within 2 years after the making of such refund, except that such suit may be brought at any time within 5 years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.

**(c) Suits by persons other than taxpayers**

**(1) General rule**

Except as provided by paragraph (2), no suit or proceeding under section 7426 shall be begun after the expiration of 9 months from the date of the levy or agreement giving rise to such action.

**(2) Period when claim is filed**

If a request is made for the return of property described in section 6343(b), the 9-month period prescribed in paragraph (1) shall be extended for a period of 12 months from the date of filing of such request or for a period of 6

months from the date of mailing by registered or certified mail by the Secretary to the person making such request of a notice of disallowance of the part of the request to which the action relates, whichever is shorter.

(Aug. 16, 1954, ch. 736, 68A Stat. 816; Sept. 2, 1958, Pub. L. 85-866, title I, § 89(b), 72 Stat. 1665; Nov. 2, 1966, Pub. L. 89-719, title I, § 110(b), 80 Stat. 1144; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834; Dec. 24, 1980, Pub. L. 96-589, § 6(d)(4), 94 Stat. 3408.)

AMENDMENTS

1980—Subsec. (a)(5). Pub. L. 96-589 added par. (5).  
1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1966—Subsec. (c). Pub. L. 89-719 added subsec. (c).  
1958—Subsec. (a)(1), (4). Pub. L. 85-866 inserted “certified mail or” before “registered mail” wherever appearing.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 applicable only if mailing occurs after Sept. 2, 1958, see section 89(d) of Pub. L. 85-866, set out as a note under section 7502 of this title.

CROSS REFERENCES

Period of limitation on action for collection of tax after assessment, see section 6502 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6230, 6512, 6514, 6515, 7405, 7426 of this title.

**§ 6533. Cross references**

**(1) For period of limitation in respect of civil actions for fines, penalties, and forfeitures, see section 2462 of Title 28 of the United States Code.**

**(2) For extensions of time by reason of armed service in a combat zone, see section 7508.**

**(3) For suspension of running of statute until 3 years after termination of hostilities, see section 3287 of Title 18.**

(Aug. 16, 1954, ch. 736, 68A Stat. 816.)

**CHAPTER 67—INTEREST**

Subchapter	Sec. <sup>1</sup>
A. Interest on underpayments .....	6601
B. Interest on overpayments .....	6611
C. Determination of interest rate; compounding of interest .....	6621

AMENDMENTS

1982—Pub. L. 97-248, title III, § 344(b)(3)(B), Sept. 3, 1982, 96 Stat. 636, inserted “; compounding of interest” after “rate” in item for subchapter C.

<sup>1</sup> Section numbers editorially supplied.